

AMENDMENT NO. 4

WHEREAS, Suffolk Community College Association, Inc. ("Association") and Suffolk Community College Foundation, Inc. ("Foundation") and Bonadio & Co., LLP ("Contractor") entered into an Agreement on September 11, 2015 wherein Contractor agreed to provide accounting and auditing services for the Association and the Foundation ("**Services**"); and

WHEREAS, on August 30, 2016, the parties executed Amendment No. 1 to the Agreement, which extended the term thereof to August 31, 2017; and

WHEREAS, on October 24, 2017, the parties executed Amendment No. 2 to the Agreement, which extended the term thereof to August 31, 2018; and

WHEREAS, Contractor performed the Services for the Association and Foundation on an annual basis from September 1, 2018 through August 31, 2021; and

WHEREAS, on August 20, 2021, the parties executed Amendment No. 3 to the Agreement, which extended the term thereof to August 31, 2022; and

WHEREAS, the Association desires to further extend the term of the Agreement for an additional one (1) year and to amend certain provisions thereof.


NOW, THEREFORE, it is mutually understood and agreed by and between the parties hereto as follows:

- 1) The term of the Agreement shall be extended for the period beginning **September 1, 2022 through August 31, 2023**; and
- 2) **The Services shall be performed for the Association only, not for the Foundation.**
- 3) The costs payable to the Contractor for said Services for Fiscal Year September 1, 2022 – August 31, 2023 shall be \$15,250.00.
- 4) All other terms and conditions of the original Agreement and Amendments thereto, not inconsistent herewith, shall remain in full force and effect.


IN WITNESS WHEREOF, the parties have executed this Amendment as of the latest date written below.

Bonadio & Co., LLP
FID: 16-1131146

Suffolk Community College Association, Inc.

By: 

Joseph Weinberger, CPA
Partner

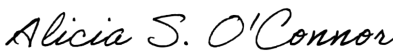
By: 

Patricia Munsch, Ph.D.
Interim Vice President for Student Affairs

Date: August 31, 2022

Date: September 1, 2022

Approved as to Legality:
Suffolk County Community College

By: 

Alicia S. O'Connor
College Deputy General Counsel

Date: 09/01/2022

AMENDMENT NO. 3

WHEREAS, Suffolk Community College Association, Inc. ("Association") and Suffolk Community College Foundation, Inc. ("Foundation") and Bonadio & Co., LLC ("Contractor") entered into an Agreement on September 11, 2015 wherein Contractor agreed to provide accounting and auditing services for the Association and the Foundation ("Services"); and

WHEREAS, on August 30, 2016, the parties executed Amendment No. 1 to the Agreement, which extended the term thereof to August 31, 2017; and

WHEREAS, on October 24, 2017, the parties executed Amendment No. 2 to the Agreement, which extended the term thereof to August 31, 2018; and

WHEREAS, Contractor performed the Services for the Association and Foundation on an annual basis from September 1, 2018 through August 31, 2021; and

WHEREAS, the College desires to further extend the Agreement for an additional one (1) year and to amend certain provisions thereof.

NOW, THEREFORE, it is mutually understood and agreed by and between the parties hereto as follows:

- 1) The term of the Agreement shall be extended for the period beginning **September 1, 2021 through August 31, 2022**; and
- 2) The costs payable to the Contractor for the Services are reflected as follows:

<u>Fiscal Year</u>	<u>Association</u>	<u>Foundation</u>
September 1, 2018 through August 31, 2019	\$12,000	\$19,000
September 1, 2019 through August 31, 2020	\$12,000	\$19,575
September 1, 2020 through August 31, 2021	\$15,000	\$20,000
September 1, 2021 through August 31, 2022	\$15,250	\$20,000

- 3) All other terms and conditions of the original Agreement, not inconsistent herewith, shall remain in full force and effect.

Bonadio & Co., LLP

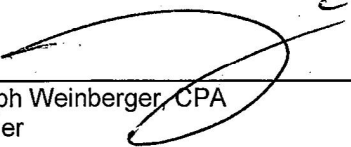
Contract No.: 20-CC-030

Project Name: Accounting and Auditing Services for SCC Association and SCC Foundation

IN WITNESS WHEREOF, the parties have executed this Amendment as of the latest date written below.

Bonadio & Co., LLC
FID: 16-1131146

Suffolk Community College Association, Inc.

By: 
Joseph Weinberger, CPA
Partner

By: Paul M. Beaudin
Dr. Paul Beaudin
Vice President for Academic and Student
Affairs

Date: 8/11/2021

Date: 8/20/2021

Approved as to Legality:
Suffolk County Community College

Approved:
Suffolk Community College Foundation, Inc.

By: Alicia S. O'Connor
Alicia Sheehan O'Connor
College Deputy General Counsel

By: _____
Dr. Sylvia A. Diaz
Executive Director

Date: 08/11/2021

Date: Sylvia A. Diaz

AMENDMENT NO. 2

WHEREAS, Suffolk Community College Association, Inc. ("Association"), Suffolk Community College Foundation, Inc. ("Foundation") and Bonadio & Co., LLP ("Contractor") entered into an Agreement on September 11, 2015 wherein Contractor agreed to provide accounting and auditing services for the Association and Foundation ("Services"), and

WHEREAS, on August 30, 2016, the parties executed Amendment No. 1 to the Agreement which extended the term thereof to August 31, 2017, and

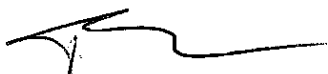
WHEREAS, the College desires to further extend the term of the Agreement for one (1) year upon the same terms, conditions and cost as the original Agreement.

NOW, THEREFORE, it is mutually understood and agreed by and between the parties hereto as follows:

- 1) The Agreement shall be extended for one (1) year from **September 1, 2017 through August 31, 2018.**
- 2) All other terms and conditions of the original Agreement and Amendments thereto, not inconsistent herewith, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the latest date written below.

Bonadio & Co., LLP
FID #: 16-1131146

By: 

Timothy J. Doyle, CPA
Partner

Date: _____


Approved as to Legality:

By: 

Louis J. Petruzzo
College General Counsel

Date: 10/23/17

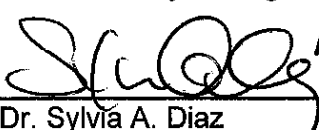
Suffolk Community College Association, Inc.

By: 

Dr. Christopher J. Adams
Vice President of Student Affairs

Date: 10/24/17

Suffolk Community College Foundation, Inc.

By: 

Dr. Sylvia A. Diaz
Executive Director

Date: 10/24/17

AMENDMENT NO. 1

WHEREAS, Suffolk Community College Association, Inc. ("Association"), Suffolk Community College Foundation, Inc. ("Foundation") and Bonadio & Co., LLP ("Contractor") entered into an Agreement on September 11, 2015 wherein Contractor agreed to provide accounting and auditing services for the Association and Foundation ("Services"), and

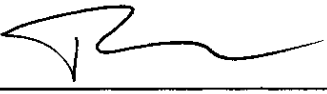
WHEREAS, the Association and Foundation desire to extend the Agreement for one (1) year at the same terms and cost as the original Agreement,

NOW, THEREFORE, it is mutually understood and agreed by and between the parties hereto as follows:

- 1) The Agreement shall be extended for one (1) year from **September 1, 2016 through August 31, 2017.**
- 2) All other terms and conditions of the original Agreement not inconsistent herewith shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the latest date written below.

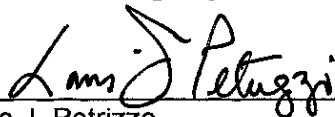
Bonadio & Co., LLP
FID #: 16-1131146

By: 

Timothy J. Doyle, CPA
Partner

Date: 8/18/2016

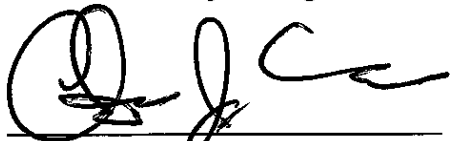
Approved as to Legality:

By: 

Louis J. Petruzzo
College General Counsel

Date: 08/30/16

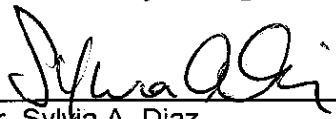
Suffolk Community College Association, Inc.

By: 

Dr. Christopher J. Adams
Vice President of Student Affairs

Date: 8/24/16

Suffolk Community College Foundation, Inc.

By: 

Dr. Sylvia A. Diaz
Executive Director

Date: _____

Agreement

This Agreement ("Agreement") is between **Suffolk Community College Association, Inc. ("Association")** and **Suffolk Community College Foundation, Inc. ("Foundation")**, having its principal offices at 533 College Road, Selden, New York 11784, and

Bonadio & Co., LLP ("Contractor"), a New York limited liability company licensed to do business in the State of New York, having its principal place of business at 6 Wembley Court, Albany, New York 12205.

The parties hereto desire to have Contractor to provide accounting and auditing services for the Association and the Foundation ("Services").

Term of Agreement: September 1, 2015 through August 31, 2016, with four (4) one year options to renew at the sole discretion of the Association and Foundation.


Total Cost of Agreement: Not to exceed \$12,000.00 for the Association, as set forth in Exhibit E, attached, and not to exceed \$19,000.00 for the Foundation, as set forth in Exhibit E, attached.

Terms and Conditions: Shall be as set forth in Exhibits A through F attached hereto and made a part hereof.

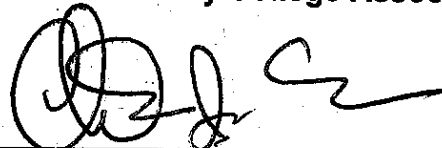
In Witness Whereof, the parties hereto have executed this Agreement as of the latest date written below.

Bonadio & Co., LLP
Fed. Tax ID #16-1131146

Suffolk Community College Association, Inc.

By: 

Timothy J. Doyle, CPA
Partner

By: 

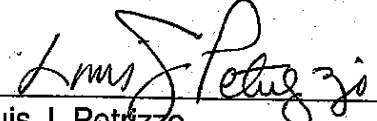
Dr. Christopher J. Adams
Vice President of Student Affairs

Date: _____

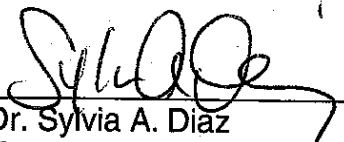
Date: 9/10/15

Approved as to Legality:

Suffolk Community College Foundation, Inc.

By: 

Louis J. Petrizzo
College General Counsel

By: 

Dr. Sylvia A. Diaz
Executive Director

Date: 09/11/15

Date: 9/10/15

List of Exhibits

Exhibit A
General Terms and Conditions

1. Contractor Responsibilities
2. Term and Termination
3. Indemnification
4. Insurance
5. Independent Contractor
6. Severability
7. Merger; No Oral Changes
8. Set-Off Rights
9. Non-discrimination in Services
10. Nonsectarian Declaration
11. Governing Law
12. No Implied Waiver
13. Conflicts of Interest
14. Cooperation on Claims
15. Confidentiality
16. Assignment and Subcontracting
17. No Intended Third Party Beneficiaries
18. Certification as to Relationships
19. Publications and Publicity
20. Copyrights and Patents

Exhibit B
Suffolk County Legislative Requirements

1. Contractor's/Vendor's Public Disclosure Statement
2. Living Wage Law
3. Use of County Resources to Interfere with Collective Bargaining Activities
Local Law No. 26-2003
4. Lawful Hiring of Employees Law
5. Gratuities
6. Prohibition Against Contracting with Corporations that Reincorporate Overseas
7. Child Sexual Abuse Reporting Policy
8. Non Responsible Bidder
9. Use of Funds in Prosecution of Civil Actions Prohibited
10. Suffolk County Local Laws Website Address

Exhibit C
Notices and Contact Persons

1. Notices Relating to Payments, Reports, Insurance or Other Submissions
2. Notices Relating to Termination and/or Litigation

Exhibit D
Description of Services

Exhibit E
Payment Terms and Conditions

1. General Payment Terms
2. Limit of Association's and Foundation's Obligations
3. Specific Payment Terms and Conditions

Exhibit F
Suffolk Community College Association Resolution No. 2015.A15

**Exhibit A
General Terms and Conditions**

Whereas, the Association and Foundation issued an RFP on May 12, 2015 for Services; and

Whereas, Contractor submitted a proposal in response to such RFP on June 9, 2015 and

Whereas, the Association and Foundation have selected Contractor to provide the services as set forth herein; and

Now therefore, in consideration of the mutual provisions and covenants hereafter set forth, the parties hereto agree as follows:

1. Contractor Responsibilities

a. Services

Contractor shall provide the Services described in Exhibit D, entitled "Description of Services."

b. Qualifications and Licenses

To the extent applicable, Contractor specifically represents and warrants that it has and shall possess, and that, to the extent applicable, its employees, agents and subcontractors have and shall possess, the required education, knowledge, experience and character necessary to qualify them individually for the particular duties they perform and that Contractor has and shall have, and, to the extent applicable, its employees, agents and subcontractors have and shall have, all required authorizations, certificates, certifications, registrations, licenses, permits or other approvals required by the State, County or other authorities for the Services provided.

2. Term and Termination

a. Term

This Agreement shall cover the period set forth on page one of this Agreement, unless sooner terminated as provided below. Upon receipt of a Termination Notice, as that term is defined below, Contractor shall promptly discontinue all Services affected, unless otherwise directed by the Termination Notice.

b. Option Periods

This Agreement may be renewed, at the option of the Association and Foundation, for four (4) additional one-year terms, to be exercised, in writing to the Contractor, no fewer than thirty (30) days prior to the expiration of a term.

c. Termination for Cause

- i. A failure to maintain the amount and types of insurance required by this Agreement may result in immediate termination of this Agreement, in the sole discretion of the Association and Foundation.
- ii. Failure to comply with federal, state or local laws, rules, regulations, or Association and Foundation or College or County of Suffolk policies or directives, may result in immediate termination of this Agreement, in the sole discretion of the Association and Foundation.
- iii. If Contractor becomes bankrupt or insolvent or falsifies its records or reports, or misuses its funds from whatever source, the Association and Foundation may terminate this Agreement in whole or in part, effective immediately, or, at its option, effective at a later date specified in the notice of such termination to Contractor.
- iv. In the event of a failure on the part of Contractor to observe any of the other terms and conditions of this Agreement, this Agreement may be terminated in whole or in part in writing by the Association and Foundation provided that no such termination shall be effective unless Contractor is given five (5) calendar days' (or longer, at the Association and Foundation's option) written notice of intent to terminate ("Notice of Intent to Terminate"), delivered in accordance with the Exhibit entitled "Notices and Contact Persons." During such five (5) day period, (or longer, at the Association and Foundation's option) Contractor will be given an opportunity for consultation with the Association and Foundation and an opportunity to cure all failures of its obligations prior to termination by the Association and Foundation. In the event that Contractor has not cured all its failures to fulfill its obligations to the satisfaction of the Association and Foundation by the end of the (5) day period (or longer, at the Association and Foundation's option), the Association and Foundation may issue a written termination notice ("Termination Notice"), effective immediately.

d. Termination for Emergencies

An emergency or other condition involving possible loss of life, threat to health and safety, destruction of property or other condition deemed to be dangerous, in the sole discretion of the Association and Foundation, may result in immediate termination of this Agreement, in whole or in part.

e. Termination for Convenience

The Association and Foundation shall have the right to terminate this Agreement at any time and for any reason deemed to be in its best interest, provided that no such termination shall be effective unless Contractor is given thirty (30) calendar days' prior written notice termination notice ("Termination Notice"). In such event of termination, the

Association and Foundation shall pay Contractor for the services rendered through the date of termination.

f. Payments upon Termination

- i. Upon receiving a Termination Notice, Contractor shall promptly discontinue all services affected unless otherwise directed by the Termination Notice.
- ii. The Association and Foundation shall be released from any and all responsibilities and obligations arising from the services provided in accordance with by this Agreement, effective as of the date of termination, but the Association and Foundation shall be responsible for payment of all claims for services provided and costs incurred by Contractor prior to termination of this Agreement, that are pursuant to, and after Contractor's compliance with, the terms and conditions of this Agreement.
- iii. Upon termination, Contractor agrees to promptly reimburse to the Association and Foundation the balance of any funds advanced to Contractor by the Association and Foundation. Upon termination, any funds paid to Contractor by the Association and Foundation which were used by Contractor in a manner that failed to comply with the terms and conditions of this Agreement must be promptly reimbursed. If there is no response or if satisfactory repayments are not made, the Association and Foundation may recoup such payments from any amounts due or becoming due to Contractor from the Association and Foundation under this Agreement or otherwise. The provisions of this subparagraph shall survive the expiration or termination of the Agreement.

3. Indemnification

a. General

Contractor agrees that it shall protect, indemnify and hold harmless the Association and Foundation and/or Suffolk County Community College and/or County of Suffolk and their officers, officials, employees, contractors, agents and other persons from and against all liabilities, fines, penalties, actions, damages, claims, demands, judgments, losses, costs, expenses, suits or actions and reasonable attorneys' fees, arising out of the acts or omissions or the negligence of Contractor in connection with the services described or referred to in this Agreement. Contractor shall defend the Association and Foundation and /or County and their officers, officials, employees, contractors, agents and other persons in any suit, including appeals, or at the Association and Foundation and /or County's option, pay reasonable attorney's fees for defense of any such suit arising out of the acts or omissions or negligence of Contractor, its officers, officials, employees, subcontractors or agents, if any, in connection with the services described or referred to in this Agreement.

b. Federal Copyright Act

Contractor hereby represents and warrants that it will not infringe upon any copyrighted work or material in accordance with the Federal Copyright Act during the performance of this Contract. Furthermore, Contractor agrees that it shall protect, indemnify and hold harmless the Association and Foundation and/or County and their officers, officials, employees, contractors, agents and other persons from and against all liabilities, fines, penalties, actions, damages, claims, demands, judgments, losses, costs, expenses, suits or actions and reasonable attorney's fees, arising out of the acts or omissions or the negligence of Contractor in connection with the services described or referred to in this Agreement. Contractor shall defend the Association and Foundation and/or County and their officers, officials, employees, contractors, agents and other persons in any suit, including appeals, or, at the Association and Foundation and/or County's option, pay reasonable attorney's fees for defense of any such suit arising out of the acts or omissions or negligence of Contractor, its officers, officials, employees, subcontractors, lessees, licensees, invitees or agents, if any, in connection with the services described or referred to in this Agreement.

4. Insurance

- a.** Contractor agrees to procure, pay the entire premium for and maintain throughout the term of this Agreement, insurance in amounts and types specified by the Association and Foundation and/or the County and as may be mandated and increased from time to time. Contractor agrees to require that all of its subcontractors, in connection with work performed for Contractor related to this Agreement, procure, pay the entire premium for and maintain throughout the term of this Agreement insurance in amounts and types equal to that specified by the Association and Foundation and/or the County for Contractor. Unless otherwise specified by the Association and Foundation and/or the County and agreed to by Contractor, in writing, such insurance shall be as follows:
- i. Commercial General Liability** insurance, including contractual liability coverage, in an amount not less than Two Million Dollars (\$2,000,000.00) per occurrence for bodily injury and Two Million Dollars (\$2,000,000.00) per occurrence for property damage.
 - ii. Automobile Liability** insurance (if any vehicles are used by the Contractor in the performance of this Agreement) in an amount not less than Five Hundred Thousand Dollars (\$500,000.00) per person, per accident, for bodily injury and not less than One Hundred Thousand Dollars (\$100,000.00) for property damage per occurrence.
 - iii. Worker's Compensation and Employer's Liability** insurance in compliance with all applicable New York State laws and regulations and **Disability Benefits** insurance, if required by law. Contractor shall furnish to the Association and Foundation, prior to its execution of this Agreement, the documentation required by the State of New York Workers' Compensation Board of coverage or exemption from coverage pursuant to §§57 and 220 of the Workers'

Compensation Law. In accordance with General Municipal Law §108, this Agreement shall be void and of no effect unless the Contractor shall provide and maintain coverage during the term of this Agreement for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

- iv. **Professional Liability** insurance in an amount not less than Two Million Dollars (\$2,000,000.00) on either a per occurrence or claims made coverage basis.
- b. All policies providing such coverage shall be issued by insurance companies with an A.M. Best rating of A- or better.
- c. Contractor shall furnish to the Association and Foundation Declaration Pages for each such policy of insurance and upon request, a true and certified original copy of each such policy, evidencing compliance with the aforesaid insurance requirements. In the case of commercial general liability insurance, the Association and Foundation and the County of Suffolk shall be named as additional insureds and Contractor shall furnish a Declaration Page and endorsement page evidencing the Association and Foundation and the County's status as additional insureds on the policy.
- d. Any such Declaration Page, certificate of insurance, policy, endorsement page or other evidence of insurance supplied to the Association and Foundation shall provide for the Association and Foundation and the County of Suffolk to be notified in writing thirty (30) days prior to any cancellation, nonrenewal or material change in the policies. Such Declaration Page, certificate of insurance, policy, endorsement page, other evidence of insurance and any notice of nonrenewal or material change shall be mailed to the Association and Foundation and the County at the addresses set forth in this Agreement in the exhibit entitled "Notices and Contact Persons" or at such other address of which the Association and Foundation and/or the County shall have given Contractor notice in writing.
- e. In the event Contractor shall fail to provide the Declaration Page, certificate of insurance, policy, endorsement page or other evidence of insurance, or fails to maintain any insurance required by this Agreement, the Association and Foundation and/or the County may, but shall not be required to, obtain such policies and deduct the cost thereof from payments due Contractor under this Agreement or any other agreement between the Association and Foundation and/or the County and Contractor.

5. **Independent Contractor**

It is expressly agreed that Contractor's status hereunder is that of an independent contractor. Neither Contractor, nor any person hired by Contractor shall be considered employees of the Association and Foundation and/or the County for any purpose.

6. Severability

It is expressly agreed that if any term or provision of this Agreement, or the application thereof to any person or circumstance, shall be held invalid or unenforceable to any extent, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and every other term and provision of this Agreement shall be valid and shall be enforced to the fullest extent permitted by law.

7. Merger; No Oral Changes

It is expressly agreed that this Agreement represents the entire agreement of the parties and that all previous understandings are merged in this Agreement. No modification of this Agreement shall be valid unless written in the form of an Amendment and executed by both parties.

8. Set-Off Rights

The Association and Foundation and/or the County shall have all of its common law, equitable, and statutory rights of set-off. These rights shall include, but not be limited to, the Association and Foundation and/or the County's option to withhold, for the purposes of set-off, any moneys due to Contractor under this contract up to any amounts due and owing to the Association and Foundation and/or County with regard to this contract and/or any other contract with the Association and Foundation or any County department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the Association and Foundation and/or the County for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The Association and Foundation and/or the County shall exercise its set-off rights in accordance with normal Association and Foundation and County practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the Association and Foundation and/or the County, their representatives, or the County Comptroller, and only after legal consultation with the Association and Foundation General Counsel and County Attorney.

9. Non-discrimination in Services

During the performance of this Agreement:

- a. The Contractor shall not, on the grounds of race, creed, color, national origin, sex, age, disability, sexual orientation, military status or marital status:
 - i. deny any individual any services or other benefits provided pursuant to this Agreement; or
 - ii. provide any services or other benefits to an individual that are different, or are provided in a different manner, from those provided to others pursuant to this Agreement; or

- iii. subject an individual to segregation or separate treatment in any matter related to the individual's receipt of any service(s) or other benefits provided pursuant to this Agreement; or
 - iv. restrict an individual in any way in the enjoyment of any advantage or privilege enjoyed by others receiving any services or other benefits provided pursuant to this Agreement; or
 - v. treat an individual differently from others in determining whether or not the individual satisfies any eligibility or other requirements or condition which individuals must meet in order to receive any aid, care, service(s) or other benefits provided pursuant to this Agreement.
- b. Contractor shall not utilize criteria or methods of administration which have the effect of subjecting individuals to discrimination because of their race, creed, color, national origin, sex, age, disability, sexual orientation, military status or marital status, or have the effect of defeating or substantially impairing accomplishment of the objectives of this Agreement in respect to individuals of a particular race, creed, color, national origin, sex, age, disability, sexual orientation, military status or marital status, in determining:
- i. the types of service(s) or other benefits to be provided, or
 - ii. the class of individuals to whom, or the situations in which, such service(s) or other benefits will be provided; or
 - iii. the class of individuals to be afforded an opportunity to receive services.

10. Nonsectarian Declaration

Contractor agrees that all services performed under this Agreement are secular in nature, that no funds received pursuant to this Agreement will be used for sectarian purposes or to further the advancement of any religion, and that no services performed under this program will discriminate on the basis of religious belief.

11. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of New York, without regard to conflict of laws. Venues shall be designated in Suffolk County, New York or the United States District Court for the Eastern District of New York.

12. No Implied Waiver

No waiver shall be inferred from any failure or forbearance of the Association and Foundation and/or the County to enforce any provision of this Agreement in any particular instance or instances, but the same shall otherwise remain in full force and effect notwithstanding any such failure or forbearance.

13. Conflicts of Interest

- a. Contractor agrees that it will not during the term of this Agreement engage in any activity that is contrary to and/or in conflict with the goals and purposes of the Association and Foundation and/or the County.
- b. Contractor is charged with the duty to disclose to the Association and Foundation and/or the County the existence of any such adverse interests, whether existing or potential. This duty shall continue so long as the Contractor is retained on behalf of the Association and Foundation. The determination as to whether or when a conflict exists or may potentially exist shall ultimately be made by the Association and Foundation General Counsel and the County Attorney after full disclosure is obtained.

14. Cooperation on Claims

Each of the parties hereto agrees to render diligently to the other party, without additional compensation, any and all cooperation, that may be required to defend the other party, its employees and designated representatives against any claim, demand or action that may be brought against the other party, its employees or designated representatives in connection with this Agreement.

15. Confidentiality

Any records, reports or other documents of the Association and Foundation and/or the County or any of its agencies used by Contractor pursuant to this Agreement or any documents created as a part of this Agreement shall remain the property of the Association and Foundation and/or the County and shall be kept confidential in accordance with applicable laws, rules and regulations.

16. Assignment and Subcontracting

- a. Contractor shall not assign, transfer, convey, sublet, or otherwise dispose of this Agreement, or any of its right, title or interest therein, or its power to execute the Agreement, or assign all or any portion of the monies that may be due or become due hereunder, to any other person or corporation, without the prior consent in writing of the Association and Foundation, and any attempt to do any of the foregoing without such consent shall be of no effect.
- b. Contractor shall not enter into subcontracts for any of the work contemplated under this Agreement without obtaining prior written approval of the Association and Foundation. Such subcontracts shall be subject to all of the provisions of this Agreement and to such other conditions and provisions as the Association and Foundation and/or the County may deem necessary, provided, however, that notwithstanding the foregoing, unless otherwise provided in this Agreement, such prior written approval shall not be required for the purchase of articles, supplies, equipment and services which are incidental to, but necessary for, the performance of the work required under this Agreement. No approval by the Association and Foundation of any subcontract shall provide for the

incurrence of any obligation by the Association and Foundation and/or the County in addition to the total agreed upon price. Contractor shall be responsible for the performance of any subcontractor for the delivery of service.

17. No Intended Third Party Beneficiaries

This Agreement is entered into solely for the benefit of Association and Foundation, County and Contractor. No third party shall be deemed a beneficiary of this Agreement, and no third party shall have the right to make any claim or assert any right under this Agreement.

18. Certification as to Relationships

The parties to this Agreement hereby certify that, other than the funds provided in this Agreement and other valid Agreements with the Association and Foundation and/or the County, there is no known relationship within the third degree of consanguinity, life partner, or business, commercial, economic, or financial relationship between the parties, the signatories to this Agreement, and any partners, members, directors, or shareholders of five percent (5%) (or more) of any party to this Agreement.

19. Publications and Publicity

- a. Contractor shall not issue or publish any book, article, report or other publication related to the Services provided pursuant to this Agreement without first obtaining written prior approval from the Association and Foundation. Any such printed matter or other publication shall contain the following statement in clear and legible print:

"This publication is fully or partially funded by Suffolk County Community Association and Foundation and the County of Suffolk."

- b. The Association and Foundation shall have the right of prior approval of press releases and any other information provided to the media, in any form, concerning the Services provided pursuant to this Agreement.

20. Copyrights and Patents

a. Copyrights

If the work of Contractor under this Agreement should result in the production of original books, manuals, films or other materials for which a copyright may be granted, Contractor may secure copyright protection. However, the Association and Foundation and/or the County reserves, and Contractor hereby gives to the Association and Foundation and/or the County, and to any other municipality or government agency or body designated by the Association and Foundation and/or the County, a royalty-free, nonexclusive license to produce, reproduce, publish, translate or otherwise use any such materials.

b. Patents

If Contractor under this Agreement makes any discovery or invention in the course of or as a result of work performed under this Agreement, Contractor may apply for and secure for itself patent protection. However, the Association and Foundation and/or the County reserves, and Contractor hereby gives to the Association and Foundation and/or the County, and to any other municipality or government agency or body designated by the Association and Foundation and /or the County, a royalty-free, nonexclusive license to produce or otherwise use any item so discovered or patented.

End of Text for Exhibit A

Exhibit B
Suffolk County Legislative Requirements

1. Contractor's/Vendor's Public Disclosure Statement

Contractor represents and warrants that it has filed with the Comptroller of Suffolk County the verified public disclosure statement required by Suffolk County Administrative Code Article V, Section A5-7 and shall file an update of such statement with the said Comptroller on or before the 31st day of January in each year of this Agreement's duration. The Contractor acknowledges that such filing is a material, contractual and statutory duty and that the failure to file such statement shall constitute a material breach of this Agreement, for which the Association and Foundation shall be entitled, upon a determination that such breach has occurred, to damages, in addition to all other legal remedies, of fifteen percent (15%) of the amount of the Agreement.

Required Form: Suffolk County Form SCEX 22; entitled "Contractor's/Vendor's Public Disclosure Statement"

2. Living Wage Law

This Agreement is subject to the Living Wage Law of the County of Suffolk. The law requires that, unless specific exemptions apply all employers (as defined) under service contracts and recipients of County financial assistance, (as defined) shall provide payment of a minimum wage to employees as set forth in the Living Wage Law. Such rate shall be adjusted annually pursuant to the terms of the Suffolk County Living Wage Law of the County of Suffolk. Under the provisions of the Living Wage Law, the County shall have the authority, under appropriate circumstances, to terminate this Agreement and to seek other remedies as set forth therein, for violations of this Law.

Contractor represents and warrants that it has read and shall comply with the requirements of Suffolk County Code Chapter 347, Suffolk County Local Law No. 12-2001, the Living Wage Law.

Required Forms: Suffolk County Living Wage Form LW-1; entitled "Suffolk County Department of Labor – Living Wage Unit Notice of Application for County Compensation (Contract)"

Suffolk County Living Wage Form LW-38; entitled "Suffolk County Department of Labor – Living Wage Unit Living Wage Certification/Declaration – Subject To Audit"

**3. Use of County Resources to Interfere with Collective Bargaining Activities
Local Law No. 26-2003**

Contractor represents and warrants that it has read and is familiar with the requirements of Chapter 466, Article 1 of the Suffolk County Local Laws, "Use of County Resources to Interfere with Collective Bargaining Activities." County Contractors (as defined) shall comply with all requirements of Local Law No. 26-2003 including the following prohibitions:

- a. Contractor shall not use County funds to assist, promote, or deter union organizing.
- b. No County funds shall be used to reimburse the Contractor for any costs incurred to assist, promote, or deter union organizing.
- c. The County of Suffolk shall not use County funds to assist, promote, or deter union organizing.
- d. No employer shall use County property to hold a meeting with employees or supervisors if the purpose of such meeting is to assist, promote, or deter union organizing.

If Contractor services are performed on County property the Contractor must adopt a reasonable access agreement, a neutrality agreement, fair communication agreement, nonintimidation agreement and a majority authorization card agreement.

If Contractor services are for the provision of human services and such services are not to be performed on County property, the Contractor must adopt, at the least, a neutrality agreement.

Under the provisions of Local Law No. 26-2003, the County shall have the authority, under appropriate circumstances, to terminate this Agreement and to seek other remedies as set forth therein, for violations of this Law.

Required Form: Suffolk County Labor Law Form DOL-LO1; entitled "Suffolk County Department of Labor – Labor Mediation Unit Union Organizing Certification/Declaration – Subject to Audit"

4. Lawful Hiring of Employees Law

This Agreement is subject to the Lawful Hiring of Employees Law of the County of Suffolk (Local Law 52-2006). It provides that all covered employers, (as defined), and the owners thereof, as the case may be, that are recipients of compensation from the County through any grant, loan, subsidy, funding, appropriation, payment, tax incentive, contract, subcontract, license agreement, lease or other financial compensation agreement issued by the County or an awarding agency, where such compensation is one hundred percent (100%) funded by the County, shall submit a completed sworn affidavit (under penalty of perjury) certifying that they have complied, in good faith, with the requirements of Title 8 of the United States Code Section 1324a with respect to the hiring of covered employees (as defined) and with respect to the alien and nationality status of the owners thereof. The affidavit shall be executed by an authorized representative of the covered employer or owner, as the case may be; shall be part of any executed contract, subcontract, license agreement, lease or other financial

compensation agreement with the County; and shall be made available to the public upon request.

All contractors and subcontractors (as defined) of covered employers, and the owners thereof, as the case may be, that are assigned to perform work in connection with a County contract, subcontract, license agreement, lease or other financial compensation agreement issued by the County or awarding agency, where such compensation is one hundred percent (100%) funded by the County, shall submit to the covered employer a completed sworn affidavit (under penalty of perjury) certifying that they have complied, in good faith, with the requirements of Title 8 of the United States Code Section 1324a with respect to the hiring of covered employees and with respect to the alien and nationality status of the owners thereof, as the case may be. The affidavit shall be executed by an authorized representative of the contractor, subcontractor, or owner, as the case may be; shall be part of any executed contract, subcontract, license agreement, lease or other financial compensation agreement between the covered employer and the County; and shall be made available to the public upon request.

An updated affidavit shall be submitted by each such employer, owner, contractor and subcontractor no later than January 1 of each year for the duration of any contract and upon the renewal or amendment of the contract, and whenever a new contractor or subcontractor is hired under the terms of the contract.

Contractor acknowledges that such filings are a material, contractual and statutory duty and that the failure to file any such statement shall constitute a material breach of this agreement.

Under the provisions of the Lawful Hiring of Employees Law, the County shall have the authority to terminate this Agreement for violations of this Law and to seek other remedies available under the law.

This Agreement is subject to the Lawful Hiring of Employees Law of the County of Suffolk, Suffolk County Code Chapter 234, as more fully set forth in the Exhibit collectively referred to as the "Suffolk County Legislative Requirements." In accordance with this law, Contractor or employer, as the case may be, and any subcontractor or owner, as the case may be, agree to maintain the documentation mandated to be kept by this law on site at all times. Contractor or employer, as the case may be, and any subcontractor or owner, as the case may be, further agree that employee sign-in sheets and register/log books shall be kept on site at all times during working hours and all covered employees, as defined in the law, shall be required to sign such sign in sheets/register/log books to indicate their presence on the site during such working hours.

Contractor represents and warrants that it has read, is in compliance with, and shall comply with the requirements of Suffolk County Code Chapter 234, Suffolk County Local Law No. 52-2006, the Lawful Hiring of Employees Law.

Required Forms: Suffolk County Lawful Hiring of Employees Law Form LHE-1; entitled "Suffolk County Department of Labor –"Notice Of Application To Certify Compliance With Federal Law (8 U.S.C. SECTION 1324a) With Respect To Lawful Hiring of Employees"

"Affidavit of Compliance With The Requirements Of 8 U.S.C. Section 1324a With Respect To Lawful Hiring Of Employees" Form LHE-2.

5. Gratuities

Contractor represents and warrants that it has not offered or given any gratuity to any official, employee or agent of Suffolk County or New York State or of any political party, with the purpose or intent of securing an agreement or securing favorable treatment with respect to the awarding or amending of an agreement or the making of any determinations with respect to the performance of an agreement, and that the signer of this Agreement has read and is familiar with the provisions of Local Law No. 32-1980 of Suffolk County (Chapter 386 of the Suffolk County Code).

6. Prohibition Against Contracting with Corporations that Reincorporate Overseas

Contractor represents that it is in compliance with Suffolk County Administrative Code Article IV, §§A4-13 and A4-14, found in Suffolk County Local Law No. 20-2004, entitled "A Local Law To Amend Local Law No. 5-1993, To Prohibit The County of Suffolk From Contracting With Corporations That Reincorporate Overseas." Such law provides that no contract for consulting services or goods and services shall be awarded by the County to a business previously incorporated within the U.S.A. that has reincorporated outside the U.S.A.

7. Child Sexual Abuse Reporting Policy

Contractor agrees to comply with Chapter 577, Article IV, of the Suffolk County Code, entitled "Child Sexual Abuse Reporting Policy", as now in effect or amended hereafter or of any other Suffolk County Local Law that may become applicable during the term of this Agreement with regard to child sexual abuse reporting policy.

8. Non Responsible Bidder

Contractor represents and warrants that it has read and is familiar with the provisions of Suffolk County Code Chapter 143, Article II, §§143-5 through 143-9. Upon signing this Agreement the Contractor certifies that he, she, it, or they have not been convicted of a criminal offense within the last ten (10) years. The term "conviction" shall mean a finding of guilty after a trial or a plea of guilty to an offense covered under the provision of Section 143-5 of the Suffolk County Code under "Nonresponsible Bidder."

9. Use of Funds in Prosecution of Civil Actions Prohibited

Pursuant to the Suffolk County Code Section §590-3, Contractor represents that it shall not use any of the moneys received under this Agreement, either directly or indirectly, in connection with the prosecution of any civil action against the County of Suffolk or any of its programs, funded by the County, in part or in whole, in any jurisdiction or any judicial or administrative forum.

10. Suffolk County Local Laws

Suffolk County Local Laws, Rules and Regulations can be found on the Suffolk County web site at <http://suffolkcountyny.gov/>.

End of Text for Exhibit B

Exhibit C
Notices and Contact Persons

1. Notices Relating to Payments, Reports, Insurance or Other Submissions

Any communication, notice, claim for payment, report, insurance, or other submission necessary or required to be made by the parties regarding this Agreement shall be in writing and shall be given to the Association and Foundation or the Contractor or their designated representative at the following addresses or at such other address that may be specified in writing by the parties and must be delivered as follows:

For the Association and Foundation:

Gail Vizzini
Vice President for Business and Financial Affairs
Suffolk County Community College
533 College Road, NFL 232
Selden, NY 11784-2899

For Contractor:

At the address set forth on page one of this Agreement, attention of the person who executed this Agreement or such other designee as the parties may agree in writing.

Notices for all parties (except those related to termination or litigation) should be delivered by first class and certified mail, return receipt requested, in a postpaid envelope or by courier service, or by fax or by email.

2. Notices Relating to Termination and/or Litigation

In the event Contractor receives a notice or claim or becomes a party (plaintiff, petitioner, defendant, respondent, third party complainant, third party defendant) to a lawsuit or any legal proceeding related to this Agreement, Contractor shall immediately deliver to the Office of Legal Affairs and the County Attorney, at the addresses set forth below, copies of all papers filed by or against Contractor.

Any communication or notice regarding termination shall be in writing and shall be given to the Association and Foundation or Contractor or their designated representative at the following addresses or at such other addresses that may be specified in writing by the parties and must be delivered as follows:

For the Association and Foundation:

Louis J. Petrizzo
College General Counsel
Office of Legal Affairs
Suffolk County Community College
533 College Road, NFL 230
Selden, NY 11784-2899

For Contractor:

At the address set forth on page one of this Agreement, attention to the person who executed this Agreement or such other designee as the parties may agree in writing.

Notices related to termination or litigation should be delivered by first class and certified mail, return receipt requested, in a postpaid envelope or by nationally recognized courier service or personally and by first class mail.

Notices shall be deemed to have been duly delivered: (i) if mailed, upon the seventh business day after the mailing thereof; or (ii) if by nationally recognized overnight courier service, upon the first business day subsequent to the transmittal thereof; or (iii) if personally, pursuant to New York Civil Practice Law and Rules Section 311; or (iv) if by fax or email, upon the transmittal thereof. "Business Day" shall be defined as any day except a Saturday, a Sunday, or any day in which commercial banks are required or authorized to close in Suffolk County, New York.

Each party shall give prompt written notice to the other party of the appointment of successor(s) to the designated contact person(s) or his or her designated successor(s).

End of Text for Exhibit C

Exhibit D
Description of Services

See ATTACHMENT 1, annexed hereto

ATTACHMENT 1

Section III Company Proposed Services

Specific Audit Approach

Background and Understanding

Suffolk Community College Association Inc. and Suffolk Community College Foundation Inc. seeks a CPA firm to provide financial audit services for the Suffolk Community College Association Inc. and Suffolk Community College Foundation Inc. These services would be for the fiscal years ending August 31, 2015, 2016, 2017 and option years on 2018 and 2019.

Based on our experience providing accounting services to a variety of colleges and universities and their affiliates, we have developed an understanding of your issues and needs, including:

- Personalized and responsive service.
- Increased interaction with our most experienced personnel, i.e. partners, principals, and managers.
- Completion of audits in a timely and cost effective manner.
- Maximizing value for fees paid.

Overall, our objectives are to: (1) affirm our ability to provide auditing and tax services; (2) demonstrate our depth of experience and capabilities and (3) provide the resources and expertise to help you achieve your objectives

We are particularly sensitive to your need to maintain the highest possible quality of services and deliverables, yet we understand that cost is an issue. Our proposal is organized to show you that we can deliver the highest quality and a diverse scope of services at reasonable rates.

In addition to a proven approach to the scope of work and what a competitive fee structure, there are five key reasons, why the College and its affiliated entities should engage TBG:

1. The relevant experience and expertise of our proposed project staff
2. Our big firm capabilities and small firm personality
3. TBG's experience with tax-exempt organizations and governments
4. TBG's experience, expertise, and knowledge of community colleges
5. Our philosophy of customer service

Our success in serving the College and its affiliated entities will be a function of our standards of quality and responsiveness; the scope, breadth and integration of services we can deliver; and the combination of management and staff expertise that we bring. It is these attributes that differentiate us from other firms. Ultimately we want the College and its affiliated entities to view us as a business asset, not an overhead cost.

Core Services - Audit

TBG will perform an audit of, and report on, the financial statements and related footnotes of the College and its affiliated entities. This requires a well-managed and coordinated audit plan.

The objective of our audit is to express opinions on whether the financial statements are presented fairly in accordance with the generally accepted accounting principles pertinent to the particular organization. Our audits will be performed in accordance with auditing standards generally accepted in the United States and in accordance with *Government Auditing Standards*, as applicable.

TBG proposes to complete your audit in a timely and responsive fashion, with fieldwork scheduled at your convenience. All deliverables will be distributed in accordance with your specified timelines.

Section III Company Proposed Services

Audit Approach

Our approach is designed to provide you with efficient, high quality service at a reasonable cost.

In order to accomplish these objectives, we emphasize effective planning on each engagement. Planning is performed well before year-end and includes:

1. Review of any issues that may be pending related to accounting or financial reporting matters;
2. Review of current year interim results of operations, current year budgets, and enrollment projections;
3. Review of changes in information systems and processing routines
4. Based on the results of our planning, we will provide you with a list of information that will be required in order to complete the audit. This is done before fieldwork begins to give you sufficient time to gather the information.

We may perform interim audit procedures to reduce time at year-end, if considered more efficient. This information is discussed with you in advance and is used as the basis to target our work to high-risk areas. It also allows us to identify issues prior to the start of our year-end fieldwork. This approach will provide the opportunity for you to address issues while action is still possible.

Our overall audit approach is to focus our audit efforts on the most significant and material areas. Our objective, of course, is to develop sufficient evidential matter to support our opinion without becoming too granular, or by misdirecting audit activities on insignificant or immaterial accounts.

An integral part of each engagement is the preparation of a management letter. This separate report analyzes your operations both financially and operationally, and highlights suggestions designed to improve controls, create operating efficiencies, and to improve the Association and Foundation operating results. We will devote a significant amount of time preparing this report combining our knowledge of your operations with our business experience. We will meet with you to review this report and then work with you to implement change. **Financial statements, management letters, and all other presentation materials are reviewed with management prior to finalization in order to ensure that all information is accurate.**

Overview of Our Audit Approach

Perform General Planning and Identify Areas of Audit Significance

- Establish client service and other planning objectives
- Update our understanding of the Association and Foundation and its affiliated entities' businesses and industries
- Perform overall assessment of the control environment
- Make preliminary judgments regarding materiality
- Determine significant accounts or groups of accounts
- Identify the sources of information that affect these accounts
- Prepare the audit planning memorandum
- Determine appropriate timing for performing each phase of the audit

Understand and Evaluate the Significant Sources of Information

- Identify the significant information and data processes
- Gain an understanding of the processes
- Consider what could go wrong (i.e., the types of errors)
- Identify and evaluate the relevant controls

Perform Risk Assessments

- Assess the likelihood of errors of audit significance in related accounts

Develop and Execute Audit Plan

- Develop the audit approach including timing and scope of work for each significant account or group of accounts
- Prepare programs for tests of controls and substantive tests
- Perform tests of the relevant controls
- Perform substantive tests of account balances
- Make final evaluations based on the results of the tests

Section III Company Proposed Services

Audit Approach (Continued)

After a significant investment, TBG has implemented systems and procedures which make efficient use of technology as part of the audit process. Our "paperless" audit environment (ProSystems Fx Engagement) allows us to use the information that you provide in electronic format to minimize the time and cost to you of having to provide paper copies of data. This process maximizes efficiency by allowing us to share information with our clients over a secure network, turning any distance issues into non-issues. The use of technology in the audit process saves our clients and us time, money, and resources.

We also subscribe to several on-line research tools that provide us with real time access to accounting pronouncements, professional standards, and regulatory information related to audit, accounting, regulatory, and tax matters.

Audit Work Plan

The following timeframe ensures year-round communication, significant partner/principal/manager involvement, and sufficient hours to fulfill your needs and expectations. This timeframe would be the typical schedule that we would utilize, subject to management's approval, for the 2015 through 2019 audits.

Immediately Upon Engagement

TBG will:

- Conduct meetings with the Association and Foundation and affiliated entities' management to further clarify audit process and timing and management needs and expectations.
- Understand, assist, prioritize, and plan for current-year issues affecting the College and its affiliated entities:
 - Impact of new and proposed accounting standards
 - Regulatory developments
 - Industry developments
- Prepare engagement letters.
- Arrange for and complete our review of prior auditor's audit workpapers to gain perspective on potential issues and historical background.

May/June

- Gather and review permanent file documents, including organizational charts and procedural manuals.
- Develop a summary of audit requirements and client assistance lists and provide them to finance department personnel.
- Complete review of internal accounting controls and operating, financial, information systems, and compliance processes.
- Complete detailed audit plan for the College and its affiliated entities.
- Review the work plan and discuss sample size and selection methodology for OMB Circular A-133 testing, if necessary.
- Meet with management and respective Audit and/or Finance Committees/Boards, as deemed appropriate, to review audit strategy and timing.
- Prepare confirmations.

Section III Company Proposed Services

Audit Work Plan (Continued)

July/August

- Perform interim testing of significant College systems, as considered necessary.

September

- Perform and complete year-end fieldwork for the Foundation and Association.
- Perform audit partner review for the Foundation and Association
-

October

- Perform quality assurance review for the Foundation and Association.
- Finalize draft audit reports on financial statements, management letter, and financial highlights for the Foundation and Association and Auxiliary Service and review with management.
-

November

- Present draft reports to the Foundation's Finance and Audit and the Association Finance Committees.
- Present final audit report of the Foundation at the annual meeting and to Association's Board of Directors.
- Complete and file informational returns for the Foundation and Association.

December

- Review audit results with the Association and Foundation Board of Trustees.

January

- Meet with the Association and Foundation management to discuss service and review the "measured value" against needs and expectations in the client service plan.

April

- Identify and discuss planning opportunities for following year audit.
- Assess impact of new accounting standards, as appropriate.

Section III Company Proposed Services

Assessing Control Risk in a College and University

In developing our audit approach, we will gain an understanding of the key controls, including entity level controls, information technology controls, and monitoring controls over financial reporting, as well as operational activity and the strategic issues affecting the College and its affiliated entities. Our approach is based on our significant knowledge of, and experience with, the college and university, and most importantly, the community college sector in Upstate New York.

We use a "top-down" approach and we will begin by gaining an understanding of management's, the Audit/Finance Committee's, and the Board of Trustees/Directors' attitude, awareness of, and actions concerning internal control.

Significant transaction cycles in a college and university include tuition revenue and receivables, purchasing and payables, payroll and human resources, facilities, equipment and other assets, and student financial aid.

For each significant transaction cycle, we will determine the control objectives and the control activities associated with that cycle in order to determine the extent of auditing procedures necessary for expressing our opinion on the financial statements.

We will perform "walk-throughs" of key controls in order to ensure that our documentation and understanding of the process is accurate. We will also perform a general controls review of information technology (IT).

Proposed Segmentation

Our audit work plans are not specifically assigned to staff levels, as we do not operate on a rigid platform. Our consideration of audit "segmentation" is dependent upon our assessment of risk for each segment being audited and as such cannot be predicted. Riskier audit areas are assigned to our most experienced personnel. In general, the senior and staff accountants perform audit fieldwork. All field work is then reviewed by the manager and the partner. Technical matters will be handled by the partner and manager.

Section III Company Proposed Services

Sampling Procedures

Determining sample sizes in an audit is a matter of professional judgment. Factors that affect sample size include the population of the items tested and the audit risk associated with that particular attribute. Control sampling differs greatly from substantive testing (i.e., tests of balances). Tests of controls utilize a statistical model that relate to risk and population size. Tests of compliance generally require selections ranging from 25 to 60 items from that particular population. In many instances, a population of items may be tested for several control attributes within the same sample. We believe that our expertise in governmental auditing and the utilization of technology such as random number generators, and data extraction software, allows us to select a highly representative sample while keeping sample sizes low.

Extent of Use of Audit Software

TBG uses a number of technology tools to streamline the audit process and to enhance service efficiency. The following are some of the ways which we enlist the power of information technology on a daily basis:

- **Checkpoint library:** a state-of-the-art library of technical accounting and auditing information, which significantly reduces research time in the field and facilitates the appropriate interpretation of even the most obscure accounting/auditing issues. All of our profession's technical auditing and accounting pronouncements are available on-line and are maintained up-to-date with this service.
- **Practitioners Publishing Company (PPC) auditing:** provides guidance, programs and practice aids to help minimize risk with on-line, state-of-the-art practices and proven, replicable processes.
- **ProSystems Engagement:** Fully integrated electronic workpapers.
- **Data extraction software (IDEA) applications:** This product allows for efficient analysis and sampling.
- **Microsoft Office:** This full suite of products is used throughout our firm.

Analytical Procedures

TBG uses analytical procedures extensively. A preliminary analytical review of trends in your financial data is a critical component of our approach to audit planning. In addition, analytical reviews, when coupled with an appropriate risk assessment, are often used to reduce the required amount of additional substantive testing that is performed. Finally, TBG uses analytical analysis and benchmarking in the highlights material that we present at the Board level.

Internal Controls

A risk-based audit requires that each audit be planned and performed in a manner that, in the judgment of the auditor, reduces audit risk to an acceptable level to allow the auditor to gather sufficient evidence that will support their opinion as to whether or not the financial statements are fairly stated in all material respects. This requires that each audit be planned and performed in a manner that will best support the approach for that specific auditee in that specific audit period. Therefore, each year, the Association and Foundation and its affiliated entities' key controls will be accessed through review of policies, inquiries of staff, and a walk-through or a test of a sample of transactions to determine that the controls are operating properly. The key to efficient testing is to limit our analysis to key controls, which if not operating, could lead to a material misstatement of the financial statements.

Section III Company Proposed Services

Laws and Regulations

To obtain reasonable assurance that the Association and Foundation financial statements are free of material misstatements, we will perform tests of its compliance with certain applicable provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements.

We discuss compliance with a variety of laws and regulations including HIPPA, PCI, The Teach Act, Red Flag Rules, in performing our IT general controls review.

Auditing Information Systems and Technology

TBG will use information systems and technology experts to evaluate the nature and complexity of the systems in place, the uses of information technology (IT), and the control structure surrounding information technology systems by which the College and its affiliated entities process and control information supporting the financial assertions.

In all audits, we obtain an understanding of the internal controls sufficient to gain an understanding of the control's design relevant to an audit of the financial statements, and then we determine whether they have been effectively placed into operation. In obtaining this understanding, TBG considers how an entity's use of IT may affect those controls that are relevant to the audit. We then assess the control risk for those assertions embodied in the IT enterprise as part of the components of the financial statements.

We view IT as it relates to originating, processing, storing, and communicating information, including recording devices, communication systems, computer systems (including hardware and software components and data), and other electronic devices and compliance activities.

TBG understands the current reporting demands, and the audit processes that need to be in place to assure our clients' management that appropriate controls and processes are well designed and operating effectively. Our team has the training and background in auditing complex ERP systems and the controls that need to be in place so you won't spend time teaching us where to look and what to audit.

Section III Company Proposed Services

Proposed Tax Preparation Services

TBG proposes to provide tax preparation services to the Association and Foundation affiliated entities as part of our core services.

Specifically, we will prepare IRS Form 990 and New York State CHAR500 for the Foundation and the Association.

Our tax-exempt team processes over 700 Form 990s on an annual basis. We advise our clients on tax implications, both in response to, and in anticipation of, changes in tax environments and to their own particular needs.

TBG employs two tax attorneys who focus on tax-exempt organizations.

Transition Plan

One of our primary goals for the Association and Foundation and its affiliated entities' fiscal 2015 audits will be to facilitate a smooth transition and to develop relationships that will ensure that we provide outstanding service with minimal disruption to your staff and your operations. We have found that the key to a smooth transition is communication between TBG and your management team and a well-coordinated and managed service plan. Over the last ten years, we have successfully performed this process on multiple occasions.

We will begin with a kick-off meeting utilizing a formal transition plan that identifies everything from technical issues to more mundane concerns such as dress code and hours of operation. This transition template and the information obtained therein serves as a real-time tool, which will be updated continuously throughout the audit process.

We acknowledge that we will incur additional costs during this initial transition year. We are willing to absorb these costs as our investment in the College. It is our job and responsibility to minimize the time incurred during this process and, through timely communication, to minimize the number of unanticipated events.

We have transitioned Suffolk Community College, Finger Lakes Community College and Niagara County Community College over the last couple years. We encourage you to speak to these clients about their impressions of the transition process.

As required by our profession's auditing standards, we will require access to the predecessor auditor's workpapers in support of their 2014 audit and will review such information as a starting point for our work at the College and its affiliated entities. We do not anticipate any lack of cooperation from the predecessor auditor as our professional standards provide for this access. We have worked with many firms, both national and regional, and have always been afforded all professional courtesies.

End of Text for Exhibit D

Exhibit E
Payment Terms and Conditions

1. General Payment Terms

- a. Contractor shall prepare and present a claim form supplied by Suffolk County Community College and approved for payment by the Association and Foundation. Claims shall be documented by sufficient, competent and evidential matter. Payment by the Association and Foundation will be made within thirty (30) days after approval by the Association and Foundation.
- b. Contractor agrees that it shall be entitled to no more than the fees set forth in this Exhibit E for the completion of all work, labor and services contemplated in this Agreement.
- c. The charges payable to Contractor under this Agreement are exclusive of federal, state and local taxes, the Association and Foundation being exempt from payment of such taxes.
- d. The acceptance by Contractor of full payment of all billings made on the final approved voucher under this Agreement shall operate as and shall be a release to the Association and Foundation and/or College and/or County from all claims and liability to Contractor, its successors, legal representatives and assigns, for services rendered under this Agreement.

2. Limit of Association's and Foundation's Obligations

The maximum amount to be paid by the Association and Foundation as set forth on the cover page of this Agreement shall constitute the full obligation of the Association and Foundation in connection with this Agreement and any matter arising therefrom.

3. Specific Payment Terms and Conditions

See ATTACHMENT 2, annexed hereto

ATTACHMENT 2

Bonadio & Co., LLP
 Certified Public Accountants

Beatriz Castaño
 Administrative Director of Business Operations
 Suffolk County Community College

Dear Ms. Castaño,

In response to your email dated June 26th, we have prepared our responses to your inquiries.

1. In accordance with the requirements outlined in Section IV Cost Proposal of the RFP, please provide the titles and billable rates for each of the members of the proposed team.

Title	Name	Standard Rate	Quoted Rate
Partner	Timothy Doyle	\$304	\$250
Partner	Jean Close	\$330	\$250
Principal	Robert Urban	\$301	\$200
Principal	Terri Conrad Regan	\$301	\$200
Department head	Carl Cadregari	\$330	\$250
Partner	Kristen Clark	\$373	\$250
Senior Auditor	To be assigned	\$165	\$150
Staff Auditors	To be assigned	\$125	\$105

Note we have included both our standard rates and our rates quoted as part of our proposal. The quoted rate represents the rate used in determining our not to exceed fee.

2. In accordance with the requirements outlined in Section IV Cost Proposal of the RFP, please confirm that your proposed fee is a Not to Exceed fee and you understand and agree that reimbursement will be based on the actual number of hours worked and the billable rates for the specific titles to the maximum Not to Exceed amount.

We understand and agree to the terms set forth above.

3. Provide a Best and Final Offer.

Our proposed fees as set forth in our original proposal of \$19,000 for the Foundation and \$12,000 for the Association are our best and final offer.

6 Wembley Court
 Albany, New York 12205
 p (518) 464-4080
 f (518) 464-4087

www.bonadio.com

4. Provide a breakdown of titles, anticipated hours of effort and billable rates for the Best and Final Offer, if any, or the original proposed fee.

The tables below reflect our estimate of time and our quoted rates. It should be noted that the first year will likely include an additional 20% in time which we have not included below and represents our investment in a long term relationship with the Foundation and the Association.

Foundation

Partner	\$ 250	8	\$ 2,000
Principal	\$ 200	24	4,800
Senior	\$ 150	40	6,000
Staff	\$ 105	88	9,240
		160	

\$ 22,040

Adjustment for not to exceed fee (3,040)

\$ 19,000

Association

Partner	\$ 250	8	\$ 2,000
Principal	\$ 200	12	2,400
Senior	\$ 150	32	4,800
Staff	\$ 105	48	5,040
		100	

\$ 14,240

Adjustment for not to exceed fee (2,240)

\$ 12,000

5. Provide your company's rationale for proposing a higher fee for the Foundation in comparison to the one proposed for the Association.

The fee for the Foundation is higher due to several factors. Based on our experience in auditing college foundations and associations, we have noted the following observations that result in increased audit efforts;

- o In addition to traditional cash, Foundations also carry investments requiring additional testing as to classification, realized and unrealized gains/losses and disclosure requirements.
- o Foundations have many more sources of revenue often with differing requirements and restrictions which must be tested. Sources vary and may consist of fund raising events, endowments, fees and other sources. Much of the Associations revenue is derived from Association fees collected from the college.
- o Associations may not be required to file a NYS CHAR 500 due to the nature of their revenues.

We hope that our responses to your inquiries on the preceding pages provide sufficient information that will enable you to complete your decision process. If there are any further questions, please do not hesitate to contact me directly.

Best regards,

A handwritten signature in black ink, appearing to read 'Tim', with a stylized flourish extending to the right.

Timothy J. Doyle, CPA
Partner

End of Text for Exhibit E

Exhibit F

Suffolk Community College Association Resolution No. 2015.A15

See ATTACHMENT 3, annexed hereto



Office of the President

BOARD OF DIRECTORS

August 20, 2015

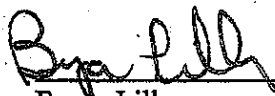
RESOLUTION NO. 2015.A15 - AWARDING A CONTRACT FOR ANNUAL ACCOUNTING AND AUDITING SERVICES

WHEREAS, the Suffolk Community College Association, Inc. requires the services of a qualified firm to provide annual accounting and auditing services, and

WHEREAS, pursuant to the Association's Procurement Policy, a Request for Proposals (RFP) was issued, and

WHEREAS, an evaluation committee has determined that the proposal submitted by The Bonadio Group will best serve the Association's needs, be it therefore.

RESOLVED, that the Association hereby authorizes a contract, upon such terms and conditions as shall be approved by College General Counsel, with The Bonadio Group for annual accounting and auditing services for a cost not to exceed \$12,000.



 Bryan Lilly
 Secretary

End of Text for Exhibit F

Central Administration
 533 College Road
 Selden, NY 11784-2899
 (631) 451-4112

Ammerman Campus
 533 College Road
 Selden, NY 11784-2899
 (631) 451-4110

Western Campus
 Crooked Hill Road
 Brentwood, NY 11717-1092
 (631) 851-6700

Eastern Campus
 121 Spoonk-Riverhead Road
 Riverhead, NY 11901-3499
 (631) 548-2500