

Resolution 6A

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes the Mayor to obtain auto general liability and physical damage coverage, for 2018 Seagrave fire truck, at an annual cost of \$5,067.70.

Funding: A1910-55950

Resolution 6B

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes the Mayor to accept the proposal of and enter into an agreement with Marks Paneth, to provide audit services surrounding NYSHIP Retiree eligibility, at a cost of \$44,000.

Funding: A1315-55438

Resolution 6C

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby approve Budget Transfers and Amendments as submitted and reviewed by the City Controller.

(See Attached)

Resolution 6D

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby adopts the FY 2019 Annual Plan for the Glen Cove Section 8 Housing Choice Voucher Program and Public Housing Agency Certifications of Compliance.

(See Attached)

Resolution 6E

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes the Mayor to enter into a one (1) year extension of lease agreement with OGR80 a New York Corporation, for the premises known as 126 Glen Street, Second Floor, Glen Cove, to be used by the Glen Cove Youth Bureau, in a monthly amount of \$400.

Resolution 6F

Resolution offered by Mayor Tenke and seconded by _____

WHEREAS the City Council believes that the City of Glen Cove would benefit from the formation of a Special Events Committee to collaborate with the City of Glen Cove Public Relation Officer; and

WHEREAS, the City Council wants to adopt the attached mission statement toward the formation of said committee; and

NOW BE IT RESOLVED, that the City Council hereby adopts a Glen Cove Special Events Mission Statement; and

BE IT FURTHER RESOLVED, that the appointment and selection of committee members is hereby reserved for a separate resolution of the City Council.

Resolution 6G

Resolution offered by Mayor Tenke and seconded by _____

WHEREAS, it is the mission and purpose and intent of the GC350 Committee to undertake projects and events to preserve and promote the history and quality of life of Glen Cove for its residents; and

WHEREAS the work of the GC350 committee has initiated historical based repair and renovation projects that will not be completed nor paid for until well into 2019; and

WHEREAS, funds raised through sponsorships for the celebration year still remain on deposit for that use, and

WHEREAS, in order to carry out and complete the projects already undertaken and fulfill Memorial Day 2019 event obligations made in 2018, the closure dates of the accounts established pursuant to City Council Resolution of January 24, 2017 need to be extended until December, 2019.

Resolution 6H

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes the Mayor to enter into a general service agreement with Digital Age Group for City website maintenance for 2019, at a rate of \$50 per hour, with a maximum of 10 hours of work per month.

Funding: A1210-55438

Resolution 6I

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Christopher DeMetropolis and Melvin Sanchez to attend Mental Health Aid Training at Wyandanch-Wheatley Heights Ambulance Corp., January 2 and January 9, 2019.

Resolution 6J

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Christopher DeMetropolis to attend PHTLS and AMLS training given by Long Island Rescue Services, February 9 and 10, 2019, at a cost of \$350.

Funding: A4540-55442

Resolution 6K

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Jonathan Caraccia to attend Critical Care to Medic Bridge training, offered by Northwell Center for Learning, February 15, 2019 through February 20, 2020, at a cost of \$1,500.

Funding: A4540-55442

Resolution 6L

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Michael McCauley to attend New York Building Officials Conference, offered by Westchester NYSBOC, February 12, March 12, April 9 and May 14, 2019, at a cost of \$210.

Funding: PD3120-55442

Resolution 6M

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Joseph Scarfo to attend New York Building Officials Conference, offered by Westchester NYSBOC, February 12, March 12, April 9 and May 14, 2019, at a cost of \$210.

Funding: A3620 55442

Resolution 6N

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes William Byrne to attend New York Building Officials Conference, offered by Westchester NYSBOC, February 12, March 12, April 9 and May 14, 2019, at a cost of \$210.

Funding: A3620 55442

Resolution 6O

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Salvatore Gallace to attend New York Building Officials Conference, offered by Westchester NYSBOC, February 12, March 12, April 9 and May 14, 2019, at a cost of \$210.

Funding: A3620 55442

Resolution 6P

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby authorizes Robert Breunig to attend New York Building Officials Conference, offered by Westchester NYSBOC, February 12, March 12, April 9 and May 14, 2019, at a cost of \$210.

Funding: A3630 55442

Resolution 7A

Resolution offered by Mayor Tenke and seconded by _____

WHEREAS, Section 4-2 (G) of the City Charter directs the Mayor, with the approval of the City Council, to appoint the Associate City Judge for the City of Glen Cove;

NOW, THEREFORE, BE IT RESOLVED, that Joseph McCann is hereby appointed to the position of Associate City Judge for a term of six years, effective January 1, 2019 through December 31, 2025, at a salary to be determined by the Office of Court Administration.

Resolution 7B

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby appoints Maria Pita as part-time Youth Services Worker at \$10.00 per hour effective January 9, 2019.

Budget Line A7050-51120

Resolution 8A

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby appoint the following persons to the Beautification Commission, effective January 9, 2019 through January 8, 2022:

Councilwoman Pamela Panzenbeck – Liaison
Maureen Hauser
Irene Lucarelli

Resolution 8B

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby appoint the following persons to the Golf Commission, January 9, 2019 through January 8, 2022:

Susan Canarick
Steven Gonzalez

Resolution 8C

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby appoint the following persons to the Housing Authority, effective January 1, 2019 through January 8, 2024:

Robert Grabowski
Patricia Johnson
Rev. Roger Williams
Caroline Dilgard

Resolution 8D

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby appoint the following persons to the Zoning Board of Appeals, effective January 9, 2019 through January 8, 2022:

Tip Henderson
John Perone

Resolution 9A-1

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby amend the salary of Deborah A. Basile to \$55.00 per day effective January 5, 2019.

Resolution 9A-2

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby amend the salary of Luis E. Lopez to \$50.00 per day effective January 6, 2019.

Resolution 9A-3

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby amend the hourly salary for the following persons, as indicated, effective January 1, 2019:

Name	Hourly Rate
Donald H. Blumhagen	\$10.00
Alliancy Calice	\$10.00
Daphne Camilo	\$10.00
Rosa M. Diez	\$10.00
Stephanie E. DiLeo	\$10.00
Charles T. Dione	\$10.00
Eileen Edwards-Gooden	\$10.00
Douglas L. Fandino	\$10.00
Fredi R. Granados	\$10.00
Jacqueline Hernandez	\$10.00
John H. Leignadier	\$10.00
Luis E. Lopez	\$10.00
Jessica M. McAleer	\$10.00

Name	Hourly Rate
Ryan Patrick McCauley	\$10.00
Michael R. McCauley	\$10.00
Milagritos Sulby Morales	\$10.00
Frank A. Pronesti	\$10.00
Carmen N. Reyes Reyes	\$10.00
Antonio Santamaria	\$10.00
Adam L. Saperstein	\$10.00
Michael S. Scicutella	\$10.00
George Vieyra	\$10.00
Richard M. Wilson Jr.	\$10.00
Shirley Winston	\$10.00

Resolution 9B-1

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby amend the salary of Karen Retoske to \$15.00 per hour effective January 2, 2019.

Resolution 9B-2

Resolution offered by Mayor Tenke and seconded by _____

BE IT RESOLVED, that the City Council hereby amend the annual salary of Vincent F. Martinez, Jr. to \$80,261 (Grade 13, Step 22) effective January 2, 2019.

— MARKS PANETH —

ACCOUNTANTS & ADVISORS

CITY OF GLEN COVE

Proposal to Provide
Services Surrounding
NYSHIP Retiree Eligibility

November 30, 2018



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Appendices

- A Resumes of Key Members of the Service Team
- B Peer Review Letter

This proposal is for the exclusive use of the City of Glen Cove, New York (the "City") relative to the hiring for services surrounding NYSHIP Retiree Eligibility. This document is considered the property of Marks Paneth LLP. Any other use or sharing of this document with people outside of the City is strictly prohibited.

Marks Paneth LLP
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New York, NY 10017
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markspaneth.com



November 30, 2018

Sandra Clarson
City of Glen Cove
9 Glen Street
Glen Cove, NY 11542

Dear Ms. Clarson:

Marks Paneth LLP ("Marks Paneth") is pleased to *present our proposal to provide services* to the City of Glen Cove ("City"). You would be a highly valued client and will be given the professional attention commensurate with that distinction. We are enthusiastic about the opportunity to demonstrate our commitment and abilities to serve you. We fully understand the work to be performed and are committed to perform this work within a timely manner.

Marks Paneth has experienced extraordinary growth in our practice area serving governmental clients. We serve some of the largest governmental organizations in the country. **We audit more component units of The City of New York than any other CPA firm.** We also audit the City's Pension Systems, as well as its OPEB Trust Fund. When we entered this practice area over twelve years ago, we strongly believed that governmental entities were underserved in the New York Metropolitan Area by firms that were truly knowledgeable about the complexities and intricacies of governmental accounting. We understand that governments have tight budget constraints and limited resources, yet at the same time must have accounting and internal control processes in place that can withstand the spotlight of public scrutiny. We approach the engagements we perform not just as a means to comply with various legal requirements, but also an opportunity to bring our expertise and advice to assist governments in fulfilling their financial reporting and financial operational responsibilities. As governmental oversight bodies, particularly the Municipal Securities Rulemaking Board, increasingly scrutinize state and local government issuers of debt for adequacy of disclosures, this expertise becomes increasingly important to the City.

We are excited to bring the expertise of **Warren Ruppel** to serve the City as your engagement partner. Warren is the Practice Leader of Government Services at Marks Paneth. Warren has over 35 years serving governmental clients, not only at Marks Paneth for the last twelve years, but also at KPMG and Deloitte & Touche. Prior to joining Marks Paneth, Warren was the Assistant Comptroller for Accounting of The City of New York for twelve years, where he had direct responsibility for the City's accounting and financial reporting. Among other publications, he is the author of the annually updated Wiley **GAAP for Governments**. Warren will be supported by individuals with significant knowledge and experience in serving public sector organizations.

We are also very thrilled to have **Melissa Szot** to serve the City as your senior manager. Melissa joined the Marks Paneth **Nonprofit, Government and Healthcare Group** in February 2018 and brings 11 years of governmental auditing experience to the firm. Over the past 4 years, Melissa has audited various municipalities in New York including the City of Yonkers, City of Peekskill, and City of Glen Cove. Prior to that, she resided in California where she spent 7 years auditing large and complex municipalities, including City of Santa Monica, City of Pasadena and City of Beverly Hills. Over her career, she has presented at numerous trainings, both internally and externally, including seminars for the New York State Governmental Finance Officers' Association specifically covering internal controls. Her expertise is with municipalities, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") compliance audits, both of which include obtaining a thorough understanding of internal controls at the organizations. She also has 3 years of experience performing Statement on Standards for Attestation Engagements ("SSAE") 18 (previously Statement on Auditing Standards ("SAS") 70 and SSAE 16) audits, where Service Organization Controls Report ("SOC 1 reports") were issued for Centers for Medicare and Medicaid Services Division of Medical Review ("CMS") providers, including CIGNA Government Services, Riverbend Government Administrator and Cahaba Government Benefits Administrator. These SOC 1 reports are designed to report on whether the controls in place within an organization are in operation, suitably designed and operating effectively. All of the entities described above have extremely voluminous data that required organization and analysis.

We also bring to the engagement team **Eric Kreuter**, Partner, and **Ashleigh Wessing**, Senior Manager, members of Marks Paneth's Forensic Accounting and Valuation team. This team at Marks Paneth has extensive experience assisting counsel and their clients with post-investigation as well as implementing remedial measures and assisting with the restoration of operational efficiencies. Their experience will contribute greatly to the City's requested scope of services.

These are challenging times for public sector institutions and we believe that you need a professional services firm that both grasps the day-to-day functioning of the City's operations and one that is able to bring an insightful perspective to evaluating management and decision-making processes across the City. You want a firm that gets the job done right, on time, and at a reasonable price. Moreover, as governments continue to meet an increasing burden of responsibility, you want a firm that understands the many dimensions associated with the City's environment. Marks Paneth has a proven track record in developing close and effective working relationships with our clients.

Marks Paneth traces its roots to 1907. Our personnel have been serving the nonprofit and government sectors (collectively, "public sector organizations") for over 50 years. We are an independent professional services firm consisting of nearly 700 people. Our firm was recently ranked 14th largest in the New York region (Crain's New York Business), 30th largest nationally (Accounting Today) and the 8th largest preparer of 990-PFs for private foundations in the country (Foundation Resources).

Marks Paneth's **Nonprofit, Government and Healthcare Group**, serves a number of large, high-profile governmental clients, including:

Battery Park City Authority
Brooklyn Bridge Park Corporation
County of Rockland
Hudson Yards Development and Infrastructure Corporations
New York City Deferred Compensation Plans
New York City OPEB Trust Fund
New York City Pension Systems
New York City School Construction Authority
New York City Municipal Water Finance Authority/Water Board
New York City Tax Lien Trusts
New York City Transitional Finance Authority
The Trust for Governors Island
TSASC Inc.
United Nations Development Corporation

Marks Paneth was also named one of the 10 fastest growing firms in the nation by INSIDE Public Accounting. Consistent with our Firm's growth, the **Nonprofit, Government and Healthcare Group** has experienced steady growth for many consecutive years. Over the last few years, in the nonprofit audit arena, we have targeted and are working with **20% of New York's 25 largest nonprofits as ranked by Crain's New York Business**.

Our Nonprofit, Government and Healthcare Group:

- consists of approximately 60 people (including 6 Partners and 4 Directors) who are 100% dedicated to the public sector
- receives the full support of the firm and presently represents nearly 30% of our firm's entire audit and accounting practice and 13% of Mark Paneth's total revenue
- provides audit, tax and consulting services to over 150 clients
- serves clients that range from nationally known large multi-corporate billion-dollar entities to smaller ones with budgets of less than \$5 million.
- serves a diverse client base that allows us to see best practices and scenarios that help us bring value to the next client we serve. This is what any organization hopes for in its professionals.
- enjoys good working relationships with the decision makers in many government offices including the IRS; various state Charities Bureaus and many government funding sources.

We are excited about this opportunity, representing as it does an important decision for the City and we would be honored to serve you. If you have any questions or would like to discuss our proposal further, please contact Warren Ruppel at 212.503.6391 (wruppel@markspaneth.com). We look forward to showing you how Marks Paneth can serve the City with distinction.

Sincerely,



Warren Ruppel, CPA
Partner and Practice Leader for Government Services
Nonprofit, Government & Healthcare Group

Enclosures

EXECUTIVE SUMMARY

Why Marks Paneth?

We are often asked what sets us apart from our competitors. There is a great deal of information throughout our proposal that answers that question. Included below are some of the major distinguishing features of Marks Paneth, our relevant experience, and our dedication to the public sector.

Marks Paneth: A Qualified Firm with an Array of Services

Marks Paneth is a financially stable firm with offices in New York State (Manhattan, Westchester and Long Island), Connecticut, Florida, New Jersey, Pennsylvania and Washington, D.C. We are pleased to report that no single client represents more than 2% of our total revenues (which are presently over \$130 million). As a multifunctional professional services firm, Marks Paneth provides a full array of advisory services in addition to the services we are proposing to the City. Our audit, tax and technology professionals with special technical expertise assist clients across all industry groups. The cohesive and consistent process through which these additional services are provided is attained through our organizational structure and our firm-wide programs for information exchange, education, specialized support, and quality control.

The Right Experience for the City

The services to be provided to the City will be rendered by our **Nonprofit, Government and Healthcare Group**. The depth of our public sector experience ensures that the professionals who will serve the City are thoroughly knowledgeable in financial reporting, compliance, systems and other issues inherent in serving public sector (governmental and nonprofit) organizations.

Marks Paneth serves a number of governmental organizations that provide us with a high level of expertise that we will bring to the City. Several of these clients prepare Comprehensive Annual Financial Reports and obtain the GFOA's Certificate of Achievement. These clients include:

- Battery Park City Authority
- Brooklyn Bridge Park Corporation
- County of Rockland
- Hudson Yards Development and Infrastructure Corporations
- New York City OPEB Trust Fund
- New York City Pension Systems
- New York City School Construction Authority
- New York City Municipal Water Finance Authority/Water Board
- New York City School Support Services, Inc.
- New York City Tax Lien Trusts
- New York City Transitional Finance Authority
- The Trust for Governors Island
- TSASC Inc.
- United Nations Development Corporation

We have also recently been engaged as the auditors of the East Hampton Housing Authority.

The Right Team for the City

The services to be provided to the City will be rendered by our **Nonprofit, Government and Healthcare Group**, which is based in our Manhattan office. Our concentration of talent, starting at the associate accountant level, allows us to serve clients that range from small to large, simple to complex, single entity to multi-corporate/entity structures, and those requiring just auditing services to those clients with extraordinary demands for creative business, technology, and other advice.

When we select staff to work in our **Nonprofit, Government and Healthcare Group**, we seek people who have some prior connection (volunteer, board service, employment, etc.) to public sector organizations. By employing people who understand the missions of our clients and how these goals are accomplished, we are assured of a supportive, proactive environment, which tends to lead to lower turnover of staff.

EXECUTIVE SUMMARY

Over the last several years, as we have continued to grow, our attrition rate has remained below what we understand to be the profession's average.

The depth of our practice group ensures that the professionals who will serve the City are thoroughly knowledgeable in internal controls, financial reporting, compliance, systems and other issues. This base of experience enables our professionals to take a consultative approach in serving our clients, identifying significant issues readily and communicating them to management up front to allow for early resolution.

Our proposed engagement team for the City is comprised of experienced professionals. **Warren Ruppel** will serve as your Engagement Partner. **Hope Goldstein** will serve as the Advisory Partner. **Melissa Szot** will serve as your Senior Manager. Warren and Melissa will be your primary points of contact and will have direct responsibility for the seamless coordination and delivery of our services. They will be supported at all times by other staff. Having served numerous public sector organizations, these individuals are proficient in the environment in which the City operates.

In addition, we are bringing in **Eric Kreuter**, Partner, and **Ashleigh Wessing**, Senior Manager, as an advisory team to assist in the development of procedures performed within each business unit. Both Eric and Ashleigh have extensive experience within forensic services, including internal control reviews for corporations and private equity firms.

We believe that the most important decision we make on any engagement is the selection of the individuals who will work with you. We know that skill, experience, style, and character are the essential ingredients of the chemistry needed to create a lasting relationship. In short, it is the people on the City's team who will make the engagement a success. We understand your need to have a readily accessible core engagement team – professionals who understand the City and become valued members of your financial management team. Our team is available at all times to the City.

Public Sector Leadership and Technical Excellence for Our Clients

Marks Paneth maintains an active, leadership role in numerous professional organizations which benefits our clients as we stay focused on all of the issues affecting public sector organizations. The following demonstrates some of our technical capabilities and our commitment to the public sector and other professional activities:

Client Seminars and Technical Updates - Marks Paneth is an excellent resource for information and ideas that can be valuable to management, Board members, and the Audit Committee in addressing important issues affecting the industry and in fulfilling their special responsibilities. We hold numerous seminars for our clients to attend at no cost to them.

Our formal technical updates with our clients typically occur twice a year. We include a summary of current issues affecting the industry as part of our presentation at both our *Pre-Audit* meeting with management and the City Council and at our *Post-Audit* meeting. However, throughout the year, as technical information which is relevant to the industry, becomes available, we will send communications to our clients and, if warranted, hold informal sessions on how the new information may impact their organization. This, too, is at no charge to our clients.

Industry Experience - Textbook knowledge is essential for excellence in accounting and financial reporting, but it is people that actually "do" accounting and prepare financial statements. Prior to joining Marks Paneth, Warren Ruppel was the Assistant Comptroller for Accounting of The City of New York for over 12 years. Overseeing a staff of 100, he had direct responsibility for overseeing the accounting operations of the City and for preparation of its financial statements.

Under Warren's leadership, the City implemented the new financial reporting model for governments under GASB Statement No. 34 for its fiscal year ended June 30, 2001, one year earlier than required, including all infrastructure reporting requirements. Warren's expertise coupled with the City's own resources enabled this to be accomplished without additional outside cost to the City.

During Warren's tenure at the City, over twenty new GASB accounting statements were implemented. Even more challenging, Warren participated in developing accounting treatments for transactions for which little or no accounting

EXECUTIVE SUMMARY

guidance existed, such as accounting for special purpose entities, tobacco settlement revenues and interest rate swap agreements. This dimension of experience as a financial statement preparer enables Marks Paneth to more readily understand the needs, concerns and challenges that face its clients from an accounting and financial reporting perspective and be clearly ready to provide any needed assistance such as in implementing new accounting pronouncements and analyzing complex transactions for which little or no accounting guidance may exist.

Authorship - Our Firm's professional staff, in particular Warren, have written technical and auditing publications, as well as written articles for an array of publications and technical journals.

- Wiley GAAP for Governments: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments (*updated annually*)
- OMB Circular A-133 Audits
- CCH Not for Profit Reporting (*updated annually*)
- Nonprofit Agenda Newsletter – Distributed six times a year to our mailing list
- Nonprofit Technical Releases – Distributed as current issues arise to our mailing list
- Not-for-Profit Accounting Made Easy
- Governmental Accounting Made Easy
- Not-for-Profit Audit Committee Best Practices
- Not-for-Profit Organization Audits (*updated annually*)
- AICPA Training Manual – Form 990
- Are Your Organization's Assets Safe? – Article in **Association Executive**
- Represent Your Interests With a PAC – Article in **Association Executive**
- Steps for an Uneventful Internal Revenue Service Audit – Article in **Association Executive**

Involvement in Standard Setting - Our professionals are typically involved at the highest levels in the development of new accounting standards that affect the not-for-profit and government industries. As such, we are uniquely qualified to assist our clients in the implementation of new accounting standards as they are issued. In addition, Marks Paneth professionals serve on numerous advisory committees, including the following:

The New York State Society of CPAs:

A number of our partners and managers are involved in committees of the New York State Society of Certified Public Accountants (the "Society"). Warren Ruppel is a past President of Foundation for Accounting Education for the Society and is a former member of the Society's Board of Directors, where he chaired the Audit and Governance Committees. Former partners are past Presidents of the Society, which has over 25,000 members. Other partners and managers have actively served the Society as officers, directors and committee chairpersons and members, including:

- | | |
|--|--|
| • Government Accounting and Auditing | • Finance Committee |
| • Not-for-Profit Organizations Committee | • Governance Committee |
| • Accounting and Auditing Oversight | • Exempt Organizations Committee |
| • Tax Committee | • Quality Enhancement Policy Committee |
| • Audit Committee | • Board of Directors |

American Institute of Certified Public Accountants ("AICPA") and the New York State Board of Accountancy:

In addition, we enjoy good working relationships with the decision makers in many government offices including the IRS, Federal, State and City sources and various State Charities Bureaus. As an example, **Mike McNee** (Co-Partner-in-Charge of the Nonprofit, Government & Healthcare Group) has been a participant on a task force of CPAs representing the NYS Society of CPAs in dealing with the NYS Attorney General's proposed legislation to cascade many of the provisions of the Sarbanes-Oxley Act of 2002 to nonprofits. While this proposed legislation appears to be stagnant in New York, having been on this task force (as well as many others we are involved in) allows us to be on the leading edge of matters like this so we can advise all our clients promptly.

Professional Memberships and Affiliations:

- American Institute of Certified Public Accountants
- Interagency Council of Mental Retardation and Developmental Disabilities Agencies, Inc.

EXECUTIVE SUMMARY

- New York Chapter of the Institute of Management Accountants
- New York State Association of Financial Managers of Rehabilitation Facilities (Founder)
- New York State Rehabilitation Association
- New York State Government Finance Officers Association
- New York State Society of CPAs Tax Committee
- New York State Society of CPAs Advancement of Women Committee
- New York State Society of CPAs Committee on Nonprofit Organizations
- New York State Society of CPAs Government and Accounting and Auditing Committee
- New York State Society of CPAs Tax Committee on Exempt Organizations
- New York State Society of CPAs Quality Enhancement Policy Committee
- New York State Society of CPAs Board of Directors
- Nonprofit Coordinating Committee of New York
- Special Review Committee of the Government Finance Officers Association

Forensic Accounting and Valuation Division

As part of our approach, as discussed in more detail later in this proposal, we intend to bring to the engagement team **Eric Kreuter**, Partner, and **Ashleigh Wessing**, Senior Manager, members of Marks Paneth's Forensic Accounting and Valuation team. This team at Marks Paneth has extensive experience assisting counsel and their clients with post-investigation as well as implementing remedial measures and assisting with the restoration of operational efficiencies. Their experience will contribute greatly to the City's requested scope of services.

MARKS PANETH LLP OVERVIEW SNAPSHOT

MARKS PANETH
ACCOUNTANTS & ADVISORS

34th LARGEST ACCOUNTING FIRM NATIONALLY*

TOP 10
MID-ATLANTIC REGION
accountingtoday

TOP 100
FIRMS OF 2017
accountingtoday
INSIDE Public Accounting

TOP 3
FORENSIC ACCOUNTING FIRMS FOR 6 YEARS
New York Law Journal

8 LOCATIONS NATIONWIDE



90+ PARTNERS 700+ PERSONNEL

INTERNATIONAL REACH**



80+ COUNTRIES 12,000+ STAFF

#14
NY AREA LARGEST ACCOUNTING FIRMS
CRAIN'S

#25
TOP 50 - 2016 VAULT ACCOUNTING FIRMS
vault

FOUNDED IN 1907

*Accounting Today

**Access to Global Resources through Independent Membership

Marks Paneth LLP is a premier accounting firm with origins dating back to 1907. With a team of nearly 700 professionals, the firm provides a full range of audit, accounting, tax and consulting services, with specialties in auditing Nonprofits, international tax, forensic accounting, litigation support, family office and financial advisory services.

Marks Paneth professionals deliver expert knowledge in a wide range of industries, including real estate, hospitality and restaurants; nonprofit, government and healthcare; manufacturing, wholesale and distribution; theater, media and entertainment; high-net-worth; and financial and professional services. The firm offers expanded resources through its subsidiary technology consulting firm, Tailored Technologies, LLC, and its membership in Morison KSi Ltd., a global association of professional service firms serving clients' cross-border accounting, tax and consulting needs.

Headquartered in New York City, with additional offices in New York State, New Jersey, Pennsylvania, Connecticut, Washington, DC and Florida, Marks Paneth is ranked by Accounting Today as the 34th largest accounting firm in the nation and among the top 10 in the Mid-Atlantic Region. For more information, visit www.markspaneth.com.

Practice Groups

- Commercial Business
- Family Office Business & Management
- Financial Advisory Services
- Hospitality
- Nonprofit, Government & Healthcare
- Professional Service Firms
- Real Estate
- Tax
- Theater, Media and Entertainment

Service Lines

- Advisory
- Attest
- Tax

Crain's Top 25 Charities

Marks Paneth can proudly say that we work with 20% of New York's 25 largest nonprofits as ranked by Crain's.

NONPROFIT PULSE

Two times a year, Marks Paneth fields a survey of nonprofit professionals in the New York City market. The findings garner attention from top US and international media.

To participate and receive the results before they are released publicly, send an email to

marketing@markspaneth.com

We Are Trusted Advisors

- Serving the NFP community for over 60 years
- Serving over 150 tax exempt and government clients
- Our Group does over 70 Pension Plan Audits and over 100 Single Audits
- Ranked 8th largest preparer of Form 990 PF's in USA
- Group leadership has authored numerous accounting and tax books
- Deep client base in government funded NFPs, including many cost reports such as CFR
- 45% of all Marks Paneth's clients are:
 - NFP/Government/Single Audit & Pension Plans
- Our leadership positions at the NYS Society of CPA's:
 - FAE President
 - Board Member
 - Audit Committee Chair
 - Nonprofit Committee Chair
 - Government Committee Chair

PROUDLY SERVING

20%
OF NEW YORK'S
LARGEST CHARITIES

OVER 150
NONPROFITS/
GOVERNMENT
HEALTHCARE
ENTITIES

NATIONALLY
TOP 1%
IN PENSION AUDITS

60+
NONPROFIT/
GOVERNMENT
HEALTHCARE
SPECIALISTS

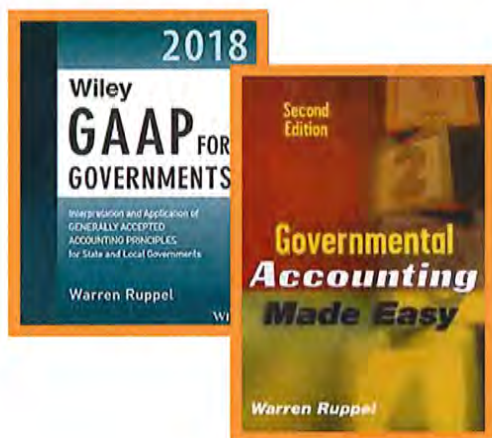
MARKS PANETH - SUMMARY

Affiliate Relationships:

Our ability to serve our clients is enhanced by the following affiliations.

- **Tailored Technologies LLC** – This wholly owned subsidiary of Marks Paneth delivers practical thinking and a proactive approach to solving the business challenges of small to medium-sized companies and nonprofit organizations. Tailored Technologies offers a variety of consultative services to help clients identify their most pressing business issues and develop solutions that enable their people, processes and systems to work together more efficiently. These professionals assist with accounting software selection, project management, business process improvement; business continuity planning, litigation services support, technology assessment and IT audit services as well as network services.
- **Morison KSi** – Marks Paneth is committed to providing our clients with professional services and to facilitating their tax, accounting and corporate financial advisory needs on a global level. This is accomplished through our independent membership in Morison KSi (MKS), a global association of leading professional service firms. Established in 1990, MKS is a leading association of independent accounting and consulting firms, providing high quality, full service member firms worldwide with the ability to meet the cross-border needs of the most complex business models. MKS is governed by an international board with four operational regions run under their own board structure. It has representation in six continents with more than 200 offices to meet the needs of international clients. Marks Paneth actively participates in MKS and is the sole representative for the association in New York, Connecticut and Northern New Jersey.
- **Marks Paneth Fund Administration LLC** – Marks Paneth Fund Administration LLC supports fund managers and facilitates compliance with the appropriate regulatory, financial and tax reporting requirements. Marks Paneth Fund Administration LLC provides a broad range of services to funds including creating journal entries, maintaining and reconciling ledgers and subledgers as well as generating reports. Additionally, Marks Paneth Fund Administration LLC assist with anti-money laundering compliance. Marks Paneth Fund Administration LLC is a wholly owned subsidiary of Marks Paneth.

Government Books Written By Marks Paneth



Nonprofit Books Written By Marks Paneth



SERVICE TEAM DEDICATED TO THE CITY

Our proposed engagement team for the City is comprised of experienced professionals. **Warren Ruppel** will serve as your Engagement Partner. **Hope Goldstein** will serve as the Advisory Partner. **Melissa Szot** will serve as your Senior Manager. Warren and Melissa will be your primary points of contact and will have direct responsibility for the seamless coordination and delivery of our services. They will be supported at all times by a supervisor and other staff. Having served numerous public sector organizations, these individuals are proficient in the environment in which the City operates.

In addition, we are bringing in **Eric Kreuter**, Partner, and **Ashleigh Wessing**, Senior Manager, as an advisory team to assist in the development of procedures performed within each business unit. Both Eric and Ashleigh have extensive experience within forensic services, including internal control reviews for corporations and private equity firms.

We believe that the most important decision we make on any engagement is the selection of the individuals who will work with you. We know that skill, experience, style, and character are the essential ingredients of the chemistry needed to create a lasting relationship. In short, it is the people on the City's team who will make the engagement a success. We understand your need to have a readily accessible core engagement team – professionals who understand the City and become valued members of your financial management team. Our team is always available to the City. For full resumes of some of the Team's experience please see Appendix A.



Warren Ruppel, CPA - Engagement Partner

Warren will serve as the engagement partner. He will meet with the City periodically to discuss business, service and other issues and expectations. Warren is your primary point of contact and has direct responsibility for the seamless coordination and delivery of our services. Warren Ruppel currently serves as the audit engagement partner on Rockland County, the New York City School Construction Authority, Battery Park City Authority, United Nations Development Corporation, New York City Municipal Water Finance Authority and Water Board, Hudson Yards Development and Infrastructure Corporations, and TSASC, Inc., among others. In addition to his Marks Paneth experience Warren Ruppel served numerous government clients for almost 12 years as an auditor with both KPMG and Deloitte & Touche, serving many large complex governmental entities, including the New York City Municipal Water Finance Authority and Water Board, the New York City Housing Development Corporation, the New York State Housing Finance Agency, the New York State Urban Development Corporation, and The City of New York.



Melissa Szot, CPA, CGMA – Engagement Senior Manager

Melissa will serve as the engagement senior manager. Melissa joined the Marks Paneth Nonprofit, Government and Healthcare Group in February 2018 and brings 11 years of governmental auditing experience to the firm. Over the past 4 years, Melissa has audited various municipalities in New York including the City of Glen Cove, City of Yonkers, Rockland County, Orange County, City of Peekskill, New Rochelle City School District, Hendrick Hudson School District, and Village of Scarsdale. Prior to that, she resided in California where she spent 7 years auditing large and complex municipalities, including the Housing Authority of Oxnard, Housing Authority of the City of Los Angeles, Housing Authorities of the City and County of Fresno, Imperial Valley Housing Authority, City of Santa Monica, City of Pasadena and City of Beverly Hills. Over her career, she has presented at numerous trainings, both internally and externally, including seminars for the New York State Governmental Finance Officers' Association.

SERVICE TEAM DEDICATED TO THE CITY



Hope Goldstein, CPA - Advisory Partner

Hope will serve as the advisory partner. In this role, she will help Warren in delivering client service. Hope will meet as necessary with the City to discuss business, service, other issues and expectations. Hope and Warren often work together on client matters. Hope and Warren Ruppel alternate roles between Advisory and Engagement Partner for most of our governmental clients. Before joining Marks Paneth, Hope served numerous, complex governmental entities, including: South Central Connecticut Regional Water Authority, the Battery Park City Authority, the State of New York Mortgage Agency, the New York State Housing Finance Agency, the New York State Urban Development Corporation, and The Port Authority of New York and New Jersey.



Eric Kreuter - Advisory Partner

Eric will serve as the advisory partner, specializing in forensic services. He will help the engagement team in performing the risk assessment and developing procedures to be performed within the selected business units. He will also assist in reviewing the results of the procedures to determine strengths and weaknesses in internal controls. His specialty is in litigation and forensic services including commercial damages and fraud investigations. He serves on the Editorial Advisory Board of the Forensic Examiner and has written seven books, several book chapters and numerous articles covering a wide range of topics within the forensic accounting field.



Ashleigh Wessing - Advisory Senior Manager

Ashleigh will serve as the advisory senior manager, specializing in forensic services. She will help the engagement team in performing the risk assessment and developing procedures to be performed within the selected business units. She will also assist in reviewing the results of the procedures to determine strengths and weaknesses in internal controls. Her specialty is in litigation consulting and forensic services focused on corporate fraud involving accounting and auditing issues. She has performed due diligence and internal control reviews for corporations and private equity firms.

Other:

The primary contacts for all the work would be with **Warren Ruppel** and **Melissa Szot**. This team represents 45 years of combined experience. The structure of assigned senior executive level people assures there will be no undue delays between completion of the fieldwork and issuance of the reports. At a client such as the City, we endeavor to have at least two management level people involved in serving you and being knowledgeable about operations. This tends to best assure that important questions requiring a timely response from us can be achieved.

The remainder of the engagement team you will see in the field will include a supervisor and two to three staff accountants. The majority of our group of professionals are CPAs and all work exclusively with public sector organizations. In addition, the engagement team will participate in preliminary meetings and will be actively engaged in managing staff.

OUR PROPOSED APPROACH

The City requires a professional services firm that can **deliver a hands-on, tested and trusted, high quality process**. You deserve partner and manager attention to issues and concerns. We will provide services that delivers value to the City.

The following are some of the concrete and clear ways in which we would expect to demonstrate our commitment to the City:

- Our team will be **hands-on and proactive**. We will work with you in order to ensure that your issues and concerns are addressed in as efficient and responsive a manner as possible. Your **Engagement Partner, Warren Ruppel, and Senior Manager, Melissa Szot**, are never more than a phone call away. They will be intimately and directly involved with the services we provide.
- We will obtain the NYSHIP plan documents and resolutions to identify the eligibility requirements. We will develop procedures specifically based on the City's plan documents to identify those individuals who are not considered eligible to receive benefits.
- We will then obtain the payroll data and scan through, in detail. This data will be compared to the eligibility requirements to determine which retirees are receiving benefits that are not deemed eligible.
- We have heard a consistent theme from many of the new clients we have won – and that is, ***“My staff was previously bombarded with questions and e-mails from the engagement team. There never seems to be an organized fashion in which all this information is gathered and communicated to us.”***

Marks Paneth' Commitment to Our Client's Concern - While our engagement team is in the field and through the issuance of the deliverable to the City, you will have a **Marks Paneth engagement liaison**. Typically, this is the manager's role while we are performing our procedures in the field. It will be the responsibility of the manager to discuss the status with your staff, and “open to do's” on a periodic basis. The manager will also be the hub of email correspondence from our engagement team to your staff. The manager will be closely involved during fieldwork, and will attend all periodic status meetings. The partner and manager will be directly involved with the deliverable as it is being prepared and discussed with the City.

- We will **request your feedback** through a client satisfaction assessment in order to ensure we serve you with distinction.

The Marks Paneth Approach

- Is partner and manager led
- Continually builds on our understanding of your business issues
- Focuses resources on areas of significant risk
- Features continuous planning and seamless service delivery
- Fosters collaborative innovation and out-of-the-box thinking
- Utilizes technology, tools and techniques, specific to public sector clients

Implementation Plan - Our implementation plan will be executed as follows:

- **Planning** - Initial planning, review retiree data from payroll and NYSHIP, develop custom procedures specific to the City's NYSHIP eligibility requirements.
- **Fieldwork and Wrap Up** – Prepare confirmations and compile all confirmation replies to determine if retirees meet eligibility requirements, submission of draft report to City, conducting an exit interview, and issuance of report.

TIMING OF PROPOSED SERVICES

The budgeted hours below are based on the total estimated time to complete each task identified. The hours are inclusive of all levels of Marks Paneth employees. The start date of fieldwork would be based on the contract date between the selected vendor and the City. Upon notification of our appointment, Marks Paneth would begin the planning procedures identified below. During the development of our plan, we will work with the City to identify the specific dates to start our procedures.

	Anticipated Hours	Partner	Manager	Staff
Planning				
Meet with management to enhance understanding of the issues of concern to management	6	■	■	■
Review retiree payroll and NYSHIP data	16	■	■	■
Prepare engagement plan and confirmations	16	■	■	■
Meet with management to review engagement plan.	6	■	■	
Implementation				
Compile confirmation replies and determine eligibility for retirees	235	■	■	■
Delivery of Reports				
Exit Interview with City to review report	6	■	■	
TOTAL HOURS, EXCLUSIVE OF INTERNAL CONTROL PROCEDURES	285			

FEE SUMMARY

(1) Proposed Fees for the Services Rendered

Description	Population		Testing Hours Per Individual	Total Hours	Total Amount
Retirees	157	x	1	157	\$25,500
Retirees' Dependents	168	x	0.5	84	13,500
Engagement Planning, Administration and Reporting				44	10,000
TOTAL				285	\$49,000

(2) Rates for Additional Professional Services:

Partners	\$390
Senior Manager	\$250
Staff	\$125

Out-of-Pocket Expenses

We do not charge for engagement-related out-of-pocket costs (i.e., travel within the New York metropolitan region, telephone, copying, etc.)

Key Elements Surrounding Marks Paneth Fee Estimate

- Our quoted engagement fee contemplates that we will respond to a reasonable number of client questions over the course of the year that require no significant investment of research time or other costs to us. We regard providing a high level of service as integral to our basic engagement philosophy. If a given inquiry or need would entail substantial effort, we will communicate this to management and arrive at an agreement regarding proposed fees.
- The fixed fee assumes that there will not be any material changes in the complexities of operations, the availability and ability of the representatives from the City to prepare materials necessary for the services, from what we currently understand them to be.

Payments

Payments would be agreed to mutually and would be billed relative to the progress of our work. If selected, our engagement letter will detail the proposed payments.

Dedicated Engagement Management Time

We pride ourselves upon significant partner, director and manager commitment and time. Our approach emphasizes partner, director and manager supervision and commitment to the engagement so that the partner and manager develop a thorough understanding of your business. The end result is far fewer problems for you and the engagement team who take responsibility for the work.

PEER REVIEW AND OTHER MATTERS

Peer Review

Our Firm, like most firms doing attest (audits, etc.) work, participates in the AICPA's Peer Review Program which calls for firms to have an independent CPA firm (approved by the AICPA) conduct a review (under standards prescribed by the AICPA) of a firm's system of quality control relating to its accounting and auditing practice. This review is done every three years. Our latest Peer review letter is dated December 22, 2017 and is attached. It should be noted that this review is very comprehensive including adequacy of our education (CPE) policies (including testing of actual CPE earned) all the way up to detailed reviews (using sampling techniques) of a certain number of our reports and their underlying working papers to support our work and conclusions. The letter attached in Appendix B is the highest rating a firm can receive, showing no comments and, as indicated in the opinion paragraph, a "pass" rating.

Other Matters

- We affirm that Marks Paneth (and its partners) is not operating under restrictions imposed by either regulatory agencies or professional societies. We also affirm that Marks Paneth (and its partners) has not been informed of any potential enforcement issues by such oversight agencies.
- Marks Paneth is in compliance with all regulations of the Equal Employment Opportunity Commission. Our compliance is actively managed by our Human Resources Department.
- We affirm that Marks Paneth is independent of the City and not operating under any conflict of interest associated with the City.
- The headquarters office of our firm (located in Manhattan) will be responsible for all services provided to the City. All of the members of the client service team identified in this proposal are located in this office.
- Our four core principles are: quality, timeliness, depth of knowledge and ethics.
- Our firm has been very fortunate over the last 10 years in that we have reaped the benefit of a world that has embraced the spirit of Sarbanes-Oxley by considering rotating audit partners and/or firms. Specifically, we have increased our client base by roughly 10% annually as we become introduced to more organizations seeking quality firms during their bidding process. Conversely, we have lost very few clients over this time period, **despite a certain number of them going out to bid**. We attribute this high retention rate to our quality of service, constant fresh perspective and depth of partners. We are known in the industry as "straight shooters" who act professionally under all circumstances. We are always confident that client attrition should not be a concern to our clients. Reasons for attrition are the usual matters: fees of new bidders lower and/or the client was too small for us, new CFO had relationship with another firm and our longevity dictated a change, etc. We have no problem with you calling them.
- Our firm's staff turnover rate is below the industry average of 18%. Marks Paneth's is at about 13%. In the Nonprofit, Government & Healthcare Group, the turnover rate is even lower at about 7%. We attribute this low turnover to the growth in our practice group that has afforded career advancement opportunities to our staff as well as a strong belief in leadership mentoring our staff.



Appendix A

Resumes of Key Members of the Service Team

APPENDIX A

Warren Ruppel, CPA

Partner

Nonprofit, Government & Healthcare Group

Phone: 212-503-6391

Email: wruppel@markspaneth.com

Website: <http://www.markspaneth.com>



Warren Ruppel, CPA, is a Partner within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. He has over 30 years of experience in accounting and auditing services for governments and nonprofits. Additionally, he serves as a resource for the firm's Professional Practice Group. Prior to joining the firm, Mr. Ruppel served as the Assistant Comptroller for Accounting of The City of New York, where he was responsible for all aspects of the City's accounting and financial reporting. He was also the Secretary of the City's Audit Committee. Prior to joining the firm, Mr. Ruppel served as the Assistant Comptroller for Accounting of The City of New York, where he was responsible for all aspects of The City's accounting and financial reporting. He was also the Secretary of The City's Audit Committee.

Mr. Ruppel began his distinguished career in 1979 with KPMG. In 1989, he joined the staff of Deloitte & Touche where he specialized in audits of not-for-profit organizations and governments. He has also served as the Chief Financial Officer of an international not-for-profit organization.

Throughout his career, Mr. Ruppel has been actively involved with education. Not only has he conducted numerous hands-on training courses and seminars, but he has also served as an Adjunct Lecturer of Accountancy at the Bernard M. Baruch College of the City University of New York. Currently, Mr. Ruppel serves on the Executive Advisory Board to the Department of Accounting and Tax of St. John's University. He is the Government Specialist for Smart Pros on-line continuing professional education, for whom he tapes a quarterly session on current industry developments and also conducts webinars for Lorman Education Services.

A noted author, he has written several well-respected books about governmental and nonprofit accounting and auditing matters, including: Not-for-Profit Accounting Made Easy, Not-for-Profit Organization Audits, Not-for-Profit Audit Committee Best Practices, OMB Circular A-133 Audits, GAAP for Governments and Governmental Accounting Made Easy.

Mr. Ruppel remains committed to the field of accounting through his participation in a variety of professional organizations. He is an active member of the New York State Society of CPAs. In 2013, he was elected as a Vice President of the Society and also became a member of its Executive Committee. On June 1, 2014, he began serving a three-year term as a Director-at-Large on its Board of Directors. He is also the chair of the Society's Audit Committee. He has also served on the Finance Committee and was President of the Board of Trustees of the Society's Foundation for Accounting Education. In addition, he serves on the Governmental Accounting and Auditing Committee and previously served on the Not-for-Profit Organizations Committee.

He is also a member the American Institute of CPAs as well as the Special Review Committee of the Government Finance Officers Association. He also a member of the Accounting and Financial Reporting Committee of the New York State Government Finance Officers Association. He is a past president of the New York Chapter of the Institute of Management Accountants.

Areas of Specialty:

Nonprofit Industry
Higher Education
Local Government
State Government
Federal Single Audits

CPA Certification Membership:

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants

States Licensed In:
New York and New Jersey

Education:

St. John's University, College of Business, Queens, New York
Bachelor of Science, 1979
Honors: magna cum laude
Major: Accounting

Published Works:

- Governmental Accounting Made Easy
- Not-for-Profit Accounting Made Easy
- Not-for-Profit Organization Audits (updated annually)
- Not-for-Profit Audit Committee Best Practices
- OMB Circular A-133 Audits
- Wiley GAAP for Governments: Interpretation and Application of Generally Accepted Accounting

Principles for State and Local Governments (updated annually)

Professional Associations and Memberships:

Member, American Institute of Certified Public Accountants
Member, New York State Society of CPAs (NYSSCPA)
Director-at-Large, Board of Directors
Chair, Audit Committee
Former Vice President, Professional Issues
Former Member, Executive Committee
Former President, Foundation of Accounting Education, Board of Trustees
Former Member, Finance Committee
Member (Former Chair), Government Accounting and Auditing Committee
Former Member, Not-for-Profit Organizations Committee
Member, Special Review Committee of the Government Finance Officers Association
Member, Special Review Committee of the Government Finance Officers Association
Member, New York State Government Finance Officers Association
Past President, New York Chapter of the Institute of Management Accountants

APPENDIX A

Hope Goldstein, CPA

Partner

Nonprofit, Government & Healthcare Group

Phone: 212-503-6351

Email: hgoldstein@markspaneth.com

Website: <http://www.markspaneth.com>



Hope Goldstein, CPA, is a Partner in the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. Ms. Goldstein brings to her role the skills she has developed during more than 20 years of providing accounting and auditing services to her clients in the nonprofit, higher education and public sector industries. Her experience includes audit and attest engagements as well as projects involving mergers, initial bond offerings, governance structures, forecasts, internal control and systems studies, risk assessments and assurance activities. She has led numerous training seminars for her clients and professional staff on various topics relating to new accounting standards, governance, compliance and financial reporting.

Ms. Goldstein is a member of the firm's Partner Leadership Committee and leads the firm's Women's Initiative. Prior to joining Marks Paneth, Ms. Goldstein was a director with Deloitte & Touche LLP, where she focused on accounting and auditing for many of their largest clients, including public charities, private foundations, colleges and universities, social services and membership organizations, and cultural institutions. Among the projects she has directed are mergers among not-for-profits, bond offerings, forecasting services, internal control and systems studies, operational reviews and governance studies.

Ms. Goldstein is a member of the American Institute of CPAs and the New York State Society of CPAs (NYSSCPA). She is very active in the NYSSCPA, serving on its Committees for Government Accounting and Auditing, Not-for-Profit Accounting, Advancement of Women and Tax Exempt Organizations.

Ms. Goldstein is the author of "Six Questions to Ask Before Joining a Nonprofit Board," which was published in Boardroom Insider, and "Board Member, Beware," published in Worth magazine.

In addition to her professional activities, she is a dedicated volunteer who regularly donates her time to charitable organizations. She has served on numerous nonprofit Boards of Trustees in a variety of capacities, including as Treasurer of the Fifth Avenue Committee; as a member of the Executive Committee of the Leukemia and Lymphoma Society's Team in Training and as a Chairperson of the Finance Committee for Musical Theatre Works.

Ms. Goldstein holds a Bachelor of Science in Accounting from Brooklyn College. She is licensed to practice in New York State.

Areas of Specialty:

Public Charities
Private Foundations
Governmental Entities
Colleges and Universities
Social Services Membership Organizations
Cultural Institutions

CPA Certification Membership:

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
Connecticut Society of Certified Public Accountants

States Licensed In:

New York and Connecticut

Education:

Brooklyn College, Brooklyn, New York
Bachelor of Science
Major: Accounting

Professional Associations and Memberships:

Member, American Institute of Certified Public Accountants
Member, New York State Society of CPAs
Member, Government Accounting and Auditing Committee
Member, Not-For-Profit Accounting Committee
Member, Advancement of Women Committee
Member, Tax Exempt Organizations Committee
Member, Connecticut Society of CPAs

Charitable Affiliations:

Treasurer, Fifth Avenue Committee
Member, Executive Committee, Leukemia and Lymphoma Society's Team in Training
Chairperson, Finance Committee, Musical Theatre Works

APPENDIX A

Melissa Szot, CPA, CGMA
Senior Manager
Nonprofit and Government Services Group
Phone: 212-710-1682
Email: mszot@markspaneth.com
Website: <http://www.markspaneth.com>



Melissa Szot, CPA, CGMA is a Senior Manager with 11 years of accounting, auditing and consulting experience. For the past 11 years, she has planned, coordinated and conducted audits of governmental organizations including: cities, counties, towns, villages, school districts, transportation districts, water districts, housing authorities, SAS 70 (currently SSAE 18) internal control audits and federal government compliance audits. For her governmental clients that participate in the Certificate of Achievement for Excellence in Financial Reporting (CAFR Program), she has prepared, reviewed and assisted in the submission of the CAFRs to the Government Finance Officers Association (GFOA). She is also a member of the Special Review Committee where she assists in enhancing the public finance profession by reviewing CAFRs throughout the year.

Furthermore, she has been responsible for various non-profit organization audits, specifically membership organizations, as well as several agreed-upon procedures. Her expertise is within municipal audits and those audits pursuant to OMB Circular A-133 and under the new Uniform Guidance, as well as various New York State cost reporting requirements, such as the Consolidated Fiscal Report (CFR).

Over her entire career, she has taught at numerous training seminars for professional staff and for New York State GFOA on various topics relating to internal control, risk assessment, compliance with OMB Circular A-133, the new Uniform Guidance and the CFR and financial reporting.

Ms. Szot holds a Bachelors of Science Degree from California State Polytechnic University-Pomona in Business Administration with an emphasis in Accounting. She is licensed to practice in New York State and California State.

Areas of Specialty:

Local Government
Single Audits now under the new Uniform Guidance
Federal Government

CPA Certification Membership:

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants

States Licensed In:

New York
California

Education:

California State Polytechnic University-Pomona
Bachelor of Science
Major: Accounting

Other Certifications/Designations:

Chartered Global Management Accountant

Professional Associations and Memberships:

American Institute of Certified Public Accountants
New York State Society of CPAs
Association of Certified Fraud Examiners
California Society of CPAs
New York State Society of CPAs – Government Accounting and Auditing Committee
CAFR Special Review Committee

APPENDIX A

Eric A. Kreuter, Ph.D., CPA, CGMA, CFE, CBA

Partner

Advisory Services Group

Phone: 212-201-3117

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Website: <http://www.markspaneth.com>



Eric Kreuter Kreuter, Ph.D., CPA, CGMA, CFE, CBA is a Partner in the Advisory Services group at Marks Paneth LLP. He specializes in litigation and forensic services including commercial damages and fraud investigations. His background also includes management, human resources and other consulting services. He is also a specialist in all facets of the construction industry.

Dr. Kreuter has worked in professional services firms since 1983 and was also a founding shareholder in a CPA firm. He has testified in state courts and the US Bankruptcy Court, as well as arbitrations and depositions, on accounting fraud and forensic investigations and commercial damages. He has written seven books, several book chapters and numerous articles covering a wide range of topics within the forensic accounting field.

In addition to being a Certified Public Accountant (CPA), he has earned accreditation as a Chartered Global Management Accountant (CGMA), a Certified Management Accountant (CMA), a Certified Financial Manager (CFM), a Certified Fraud Examiner (CFE) and a Master Analyst in Financial Forensics (MAFF). Dr. Kreuter is a Fellow of the American Board of Forensic Accounting as well as a Senior Professional in Human Resources (SPHR) and a Certified Board Advisor (CBA).

Dr. Kreuter serves on the Editorial Advisory Board of the Forensic Examiner and on the QuickRead Editorial Board of the National Association of Certified Valuators and Analysts. He is Treasurer of the National Association for Poetry Therapy, Board Member of One Earth Conservation and past President and Board Member of Hermandad, Inc., a nonprofit community development agency serving the southwestern Dominican Republic. He is Editor of the International Journal of Psychology.

Dr. Kreuter is currently an Adjunct Professor in the Graduate Finance Program at Manhattanville College in Purchase, New York, and teaches Forensic Accounting. He has previously served as an Associate Professor at Mercy College in Dobbs Ferry, New York, where he taught graduate classes in Human Resource Management. He also served as a volunteer at the Bedford Hills Correctional Facility and Taconic Correctional Facility in Bedford Hills, New York.

Dr. Kreuter holds a Bachelor of Science degree from Manhattan College, a Master of Arts degree in Industrial Psychology from Long Island University and a doctorate in Clinical Psychology from Saybrook University (now the Chicago School of Professional Psychology). He works in both Marks Paneth's midtown Manhattan headquarters and in the Purchase, New York, office. He resides in Yorktown Heights, New York.

Areas of Specialty:

Litigation Support
Forensic Accounting
Fraud Investigations
Commercial Damages
Construction Industry

States Licensed In:

New York
Texas

Education:

Manhattan College
Bachelor of Science

Long Island University
Masters of Arts
Industrial Psychology

Saybrook University
Doctor of Philosophy
Clinical Psychology

Professional Associations and Memberships:

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
Associate of Certified Fraud Examiners
American College of Forensic Examiners International
Institute of Management Accountants
National Association of Certified Valuation Analysts
QuickRead Editorial Board Member
American Board of Forensic Accounting

APPENDIX A

Ashleigh Wessing, MPA, CPA, CFE, CGMA

Senior Manager

Advisory Services Group

Phone: 212-710-1858

Email: awessing@markspaneth.com

Website: <http://www.markspaneth.com>



Ashleigh Wessing, MPA, CPA, CGMA has been a Manager in the Advisory Services Group at Marks Paneth LLP since 2008. In her current role, she provides litigation consulting and forensic services focused on corporate fraud involving accounting and auditing issues.

At Marks Paneth, Ms. Wessing has managed class action securities litigation engagements involving complex issues such as revenue recognition, channel stuffing, goodwill and intangible assets impairment, accounting for mortgage-backed securities, and the deferred tax implications of securitizations. She has been a key contributor in cases challenging the audits of large mortgage banking companies. Recently, Ms. Wessing has also participated in cases brought by the Securities and Exchange Commission involving revenue recognition, fabrication of assets, related party disclosures, and perquisite compensation issues.

Ms. Wessing has been involved in all phases of litigation, including drafting complaints with regard to various accounting and auditing compliance issues, discovery, development of expert opinions, drafting expert reports, and preparing the testifying expert for deposition and trial.

In addition to her work as a litigation consultant, Ms. Wessing has led investigations of fraud perpetrated against privately-held companies and not-for-profit organizations, including determining the extent of collusion and quantifying the losses incurred. She has also performed acquisition due diligence and internal control reviews for corporations and private equity firms, and provided GAAP- and fraud-related training and consulting services to a multi-national advertising conglomerate.

Prior to joining Marks Paneth Ms. Wessing was a senior manager in internal audit at one of the largest holding companies in the advertising industry. She worked closely with the executive financial management of domestic and international advertising agencies to assess internal controls and fraud risk. She managed a team of auditors performing fraud investigations, operational audits, and internal control reviews based on identified risk areas.

Ms. Wessing also worked for four years in a Big Four accounting firm as an auditor of public and private companies. In addition to planning and supervising audits, she provided consulting services involving the large-scale clean-up of a company's books throughout its highly publicized bankruptcy proceedings.

Ms. Wessing earned a Master in Professional Accounting from the University of Texas at Austin. She is based in the firm's midtown Manhattan headquarters.

Areas of Specialty:

Litigation Support Services
Fraud Investigation and Asset Misappropriation
Securities Fraud
Internal Control Assessments
Mergers and Acquisitions

Education:

University of Texas at Austin
Master in Professional Accounting

North Carolina State University
Bachelor of Science in Accounting
Magna cum laude

States Licensed In:

New York
Texas

Professional Associations and Memberships:

American Institute of Certified Public
Accountants
New York State Society of CPAs
Association of Certified Fraud Examiners
American College of Forensic Examiners
Institute



Appendix B

Peer Review Letter



Report on the Firm's System of Quality Control

To the Partners of
Marks Paneth LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marks Paneth LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and an examination of a service organization [Service Organization Control (SOC) 2 engagement].

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Your Success is Our Focus

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marks Paneth LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marks Paneth LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
December 22, 2017



City of Glen Cove
9 Glen Street
Glen Cove, NY 11542

BUDGET TRANSFER FORM

DEPARTMENT: Finance

BUDGET YEAR 2018

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INCREASE BUDGET	DECREASE BUDGET
A1990-55940	Contingency		\$5,067.70
A1910-55950	Unallocated Insurance	\$5,067.70	

Reason for Transfer:

Transfer of funds needed due bind insurance coverage for the 2018-60 foot aerial fire apparatus vehicle.
so that Fire department can take delivery of apparatus asap.

Department Head Signature: Sandra Clarson

Date: 1-2-19

City Controller Approval: Sandra Clarson

Sandra Clarson

Digitally signed by Sandra Clarson
DN: cn=Sandra Clarson, o=City of Glen Cove, ou=Finance
Dept, email=sclarson@cityofglen Cove.ny.org, c=US
Date: 2018.04.06 11:03:37 -0400

Date: 12/31/18

City Council Approval – Resolution Number: _____

Date: _____



City of Glen Cove
9 Glen Street
Glen Cove, NY 11542

BUDGET TRANSFER FORM

DEPARTMENT: Finance

BUDGET YEAR 2019

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INCREASE BUDGET	DECREASE BUDGET
A3410-55438	Fire-Contracted Services		\$30,000.00
A1990-54406	Contingency	\$30,000.00	

Reason for Transfer:

To amend the 2019 budget, due to miscommunication project is not needed at this time. Funds will be transferred to Contingency.

Department Head Signature: Sandra Clarson

Date: 1-2-19

City Controller Approval: Sandra Clarson

Digitally signed by Sandra Clarson
DN: cn=Sandra Clarson, ou=City of Glen Cove, ou=Finance
Dept, email=sclarson@glencoveny.org, c=US
Date: 2018.04.06 11:03:37 -0400

Date: 1/02/2019

City Council Approval – Resolution Number: _____

Date: _____



City of Glen Cove
9 Glen Street
Glen Cove, NY 11542

BUDGET TRANSFER FORM

DEPARTMENT: Finance

BUDGET YEAR 2019

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INCREASE BUDGET	DECREASE BUDGET
A1990-55940	Contingency		\$44,000.00
A1315-55438	Contracted Services	\$44,000.00	

Reason for Transfer:

Transfer to engage CPA firm to audit the City's New York State Health
Insurance Plan for retirees.

Department Head Signature: Sandra Clarson

Date: 1-2-2019

City Controller Approval: Sandra Clarson

Digitally signed by Sandra Clarson
DN: cn=Sandra Clarson, o=City of Glen Cove, ou=Finance
Dept, email=sclarson@cityofglen Cove.org, c=US
Date: 2018.04.06 11:03:37 -0400

Date: 1/02/2019

City Council Approval – Resolution Number: _____

Date: _____



City of Glen Cove
9 Glen Street
Glen Cove, NY 11542

BUDGET TRANSFER FORM

DEPARTMENT: Mayor

BUDGET YEAR 2018

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INCREASE BUDGET	DECREASE BUDGET
A1990 55940	Contingency		8,500
A1490 55438	DPW Contractual Services	8,500	

Reason for Transfer:

To transfer funds to cover
LRO engineering services for
golf course bridge

Department Head Signature: Timothy Jenke

Date: 12/21/18

City Controller Approval: Sandra Clark

Date: 1-2-19

City Council Approval – Resolution Number: _____

Date: _____

CITY OF GLEN COVE

HOUSING CHOICE VOUCHER PROGRAM

Administrative Plan

FISCAL YEAR 2019

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Selecting Applicants from the Waiting List

Selecting Applicants

- Families selected for participation in the Section 8 Program are taken from the Waiting List by local preference, starting with the earliest date on accepted preliminary applications. Priority is given to those families with a local preference using the preference system described later in this section so that no family without a local preference is selected before a family with a local preference, admissions of singles that are elderly, disabled, or displaced and families whose head or spouse is elderly or disabled have preference over admissions of singles that are not elderly disabled or displaced.
- When funding is available and assistance can be provided, families on the Waiting List are contacted in writing to inform them of the availability of funding and requested to complete a Tenant Information Form, Authorization Form, and a Citizenship Declaration Form and return the forms to the program office in the envelope provided within fourteen days. Families that do not respond to this letter are removed from the waiting list and given no further consideration. Letters returned as undeliverable because the family has moved and not left a forwarding address are treated the same as families that do not respond.
- Disabled applicants are not removed from the Waiting List until personal contact is made with the disabled person by a program manager to insure that a disabled person is not denied the opportunity to qualify for rental assistance solely due to their disability.
- Public Housing residents may apply when Section 8 list is open. Selections from the waiting list must result in compliance with income targeting requirements. Seventy-five percent of families who are initially leased up during the fiscal year must have incomes below thirty percent of area median (extremely low income) as published by HUD.
- Applicants must be at least 21 years of age and are required to produce a current criminal background check from Nassau County Police Department or other State / Federal Law Enforcement Agency. Applicants with felony drug convictions will not be able to participate in this program until at least three years from time of their release or conviction and the time they are called from the waiting list. Applicants convicted of child molestation will be barred from participation in this program.

Preferences

- Preference in assigning applicants to the waiting list will be based on the date and time of application.
- Preferences are ranked using a residency preference based on the City of Glen Cove residency preference area, defined as the City of Glen Cove where the Section 8 Program is authorized to operate a rental assistance program in accordance with the following system:

First Preference

Applicants who claim a residency preference based on a head of household or spouse who resides in the City of Glen Cove at the time of application.

Second Preference

Applicants claiming a disability and receive Social Security Disability or Supplemental Security Income benefits who resides in the City of Glen Cove at time of application.

Applicants claiming a classification as a victim of domestic violence that can be documented and who resides in the City of Glen Cove .

Third Preference

Applicants claiming a veterans or disabled preference without SSD or SSI benefits that live in the City of Glen Cove at the time of application.

Applicants claiming a homeless preference based on displacement by governmental action that resides in City of Glen Cove at the time of application.

Fourth Preference

Applicants claiming a family preference of two or more persons, not elderly, disabled or displaced that resides in the City of Glen Cove at the time of application.

Single Person

Single persons will be given equal preference with all other persons

- The City of Glen Cove does not exercise its discretionary power to assist non-preference families through local preferences, nor does it verify preferences as a requirement for placement on the waiting list. Verification of preferences is delayed until occupancy consideration.

Closing the Waiting List

- When the City of Glen Cove closes its entire waiting list, or any part of its waiting list, public notice concerning the closing of the entire list, or any part of the entire list, will be placed in the daily newspaper used by the Glen Cove Community Development Agency for official notices, and in any weekly newspaper of general circulation.
- Public notice will not be used as the primary vehicle used to notify special groups, such as minorities, the elderly, the working poor, and the homeless, since this can be better accomplished by dealing directly with agencies that work as advocates for these special groups. A list of agencies that will be contacted is provided in Appendix 1 of this Administrative Plan.
- Such notice will comply with the fair housing and equal opportunity requirements of the City of Glen Cove, and Department of Housing and Urban Development requirements.

Reopening the Waiting List

- When the City of Glen Cove opens or reopens its entire waiting list, or any part of its waiting list, public notice that families may apply for assistance will be placed in the daily newspaper used by the City of Glen Cove for Official notices, and in any weekly newspaper of general circulation.
- The public notice will state where and when to apply and state any limitations on who may apply for available slots in the program.
- Public notice will not be used as the primary vehicle used to attract special groups, such as minorities, the elderly, the working poor, and the homeless, since this can be better accomplished by dealing directly with agencies that work as advocates for these special groups. A list of agencies that will be contacted is provided in Appendix 1 of this Administrative Plan.
- Such notice will comply with the fair housing and equal opportunity requirements of the City of Glen Cove and Department of Housing and Urban Development requirements.
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- Such notice will comply with the fair housing and equal opportunity requirements of the City of Glen Cove and Department of Housing and Urban Development requirements.

Single Waiting List

- A single waiting list is used for the voucher program. Additions to the waiting list are always accepted and the City of Glen Cove does not anticipate the need to suspend accepting or processing new preliminary applications or adding new applicants to the waiting list. However, should the need arise to close the waiting list, or any part of the waiting list, procedures already stated in this Administrative Plan will be followed.

Issuing or Denying Vouchers - Terms, Extensions and Suspensions

Issuing or Denying Vouchers

- As part of the selection process, families on the Waiting List are contacted and told that they will be awarded a voucher if their eligibility as stated in their preliminary application can be verified.

- Families that are income eligible, qualify as a family under this administrative plan, and are citizens or nationals of the United States, or eligible non-citizens, are given oral briefings and offered a certificate or voucher.
- Families must submit to or supply proof of a criminal background check for all family members who have reached the age of eighteen (18) years. This Agency prohibits admission to the program any applicant for three years from date of eviction if a household member has been evicted from federally assisted housing for drug-related criminal activity. This Agency also prohibits admission if any household member is currently engaging in illegal use of a drug. This Agency also prohibits admission if it determines that it has reasonable cause to believe that a household member's illegal drug use may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents. This Agency prohibits admission if an household member has ever been convicted of drug related criminal activity for manufacture or production of methamphetamine on the premises of federally assisted housing. This Agency enforces HUD mandatory prohibitions for any member of household is subject to a lifetime registration requirement under a State sex offender registration program. This Agency has established a three year period before the admission decision during which an applicant must not to have engaged in drug-related criminal activity: violent criminal activity; or other criminal activity which may threaten the health safety of the owner, property management staff or PHA staff.
- Families will be issued a Voucher, if one is available. Families may remain on the waiting list in their same chronological order while waiting for a Voucher. Families refusing assistance will be removed from the waiting list, and must reapply if they wish to obtain rental assistance in the future.
- Vouchers are issued until available funding is utilized. Projections of the number of each that may be issued is based on a financial projection model that Uses past program experience and Annual Contributions Contract Reserve to determine the number vouchers that may be issued over a five-year period, given available funding. The projection model is checked each quarter to determine if adjustments are required.
- Vouchers are issued based on family size or unit size if the unit they choose to occupy is smaller than subsidy standards stated elsewhere in this Administrative Plan. Families may be issued smaller Vouchers than size unit they would normally occupy, as long as the standard of two persons per living / sleeping area is not exceeded.
- Families may also choose to occupy larger units than indicated by the subsidy standards in this Administrative Plan only in emergency cases, and where there is no known abuse of housing subsidy such as unauthorized persons occupying said units, but the maximum subsidy will always be limited to the Fair Market Rent or Payment Standard applicable to the size unit approved by this Agency.

Terms

- Vouchers issued shall be valid for a period of 60 days. All families will be notified thirty days prior to the expiration of their Certificates or Voucher to determine if they have found a suitable unit, or if they require assistance in finding such a unit.

Extensions

- Extensions will be granted on Vouchers, not to exceed a total of an additional 60 days, if the family can demonstrate that it has actively attempted to find a suitable dwelling unit.
- Such demonstration shall include names and addresses of owners who have been contacted and reasons why potential dwelling units have been rejected. Unless such extensions have the effect of denying other families access to rental assistance, extensions will normally be granted until Voucher holders are able to secure suitable housing.
- Vouchers issued to persons with disabilities will automatically be extended at the holder's request to the full 120 day period allowable under HUD regulations.

Suspension

- The term of a voucher will be suspended from the time when the family submits a request to this agency for approval to lease a unit, until the time when this agency approves or denies the request, provided that each such suspension does not exceed thirty days. No more than three such suspensions will be authorized for a certificate or voucher holder, unless this agency finds extenuating circumstances warranting such suspension.

Special Purpose Funding

- Special purpose funding, funding for specified families, or a specified category of families issued by HUD will always

follow directives issued by HUD at the time funding is provided. If required and acceptable to this agency the contents of this Administrative Plan will be amended at the time special funding is provided.

Definition of a Family and Definition of Continuously Assisted

Definition of a Family

- The definition of family and the family's eligibility for assistance and placement on the waiting list is based on eligibility and occupancy criteria established by the U.S. Department of Housing and Urban Development as well as this agency's policies. Eligible families and individuals that may be placed on the Waiting List, in addition to meeting preliminary income and all other preliminary eligibility criteria, must be one of the following:

A disabled person or family whose head or spouse or sole member is disabled; A displaced person or family; A homeless person or family;

An elderly person or family whose head or spouse or sole member is at least sixty-two years of age;

Two or more persons sharing residency as a family irrespective of age; A single person of any age who is an expectant mother, or in the process of securing legal custody of a minor; A single person of any age.

- A **disabled person** is defined as a person who is under a disability as defined in section 223 of the Social Security Act, or who has a developmental disability as defined in section 102(7) of the Developmental Disabilities Assistance and Bill of Rights Act, or a disabled person having a physical or mental impairment which (1) is expected to be of long-continued and indefinite duration, (2) substantially impedes his or her ability to live independently, and (3) is of such a nature that such ability could be improved by more suitable housing conditions.
- A **displaced family** is a family that has been displaced by government action and is required to move by the Federal Government, a State Government, or a local government, or a family that is required to move due to a disaster that is declared or formally recognized by the Federal Government.
- A **homeless family** includes any individual or family who currently lives in substandard housing where substandard is defined as involving a unit that is:
 - a) Dilapidated and does not provide safe and adequate shelter, and in its present condition endangers the health, safety, or well-being of a family, or has one or more critical defects in sufficient number or extent to require considerable repair or rebuilding. The defects may involve original construction, or they may result from continued neglect or lack of repair or from serious damage to the structure, or does not have operable indoor plumbing.
 - b) Does not have a usable flush toilet inside the unit for the exclusive use of a family
 - c) Does not have a usable bathtub or shower inside the unit for the exclusive use of a family
 - d) Does not have electricity, or has inadequate or unsafe electrical service, or
 - e) Does not have a safe or adequate source of heat, or
 - f) Should, but does not have a kitchen, or
 - g) Has been declared unfit for habitation by an agency or unit of government
 - h) A homeless family is also defined as a family that lacks a fixed, regular, and adequate nighttime residence and has a primary nighttime residence that is:
 - a supervised publicly or privately operated shelter designed to provide temporary living accommodations (including welfare hotels, congregate shelters, and transitional housing for the mentally ill), or
 - an institution that provides a temporary residence for individuals intended to be institutionalized, or A public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings

A homeless family does not include any individual imprisoned or otherwise detained pursuant to an Act of the Congress or a State law.

Continuously Assisted Family

- A family that has been continuously assisted under the 1937 Housing Act will be placed on the waiting list or assisted using the low-income limits published by the Department of Housing and Urban Development.
- A family will be considered continuously assisted if the family is already receiving assistance under any 1937 Housing Act program when the family is admitted to the certificate or voucher program. If a continuously assisted family's assistance is temporarily interrupted for a period exceeding sixty days before changing programs and being admitted to the agency's program, such interruption will cause that family to lose their status as a continuously assisted family.
- A family continuously assisted can transfer their section 8 voucher to a remaining adult family member if that member is on the section 8 household, as a remaining household member.

Use and Occupancy of Unit

- The Family must use the assisted unit for residence by the family. The unit must be the family's only residence.
- A family may not add other adults to household not currently being assisted without permission of this Agency.
- When a family removes an adult member from their household this Agency will adjust the voucher size to match the new household composition.

Exceptions

- Exceptions for unassisted family members require a documented medical emergency which designate the assisted family as last resort housing. Court-awarded custody of a child / and or Foster child care and certified live-in aides.

Encouraging Participation by Owners of Suitable Units Located Outside Areas of Low Income or Minority Concentration

- Contact with owners, brokers, property managers, and associations of these groups encouraging participation by owners of suitable units located outside any areas of low income or minority concentration will initially be made through a community-wide information program.
- While there are significant low income or minority population concentrations within this housing agency's jurisdiction, there are income eligible minorities in the housing market area and special efforts will be required to attract these groups to the program and inform them of the availability of housing opportunities in areas outside of impacted areas.
- Paid advertisements and press releases, stressing the advantages to owners who participate in the program, will be placed in the daily newspaper used by this agency for official notices, and in any weekly newspaper of general circulation. Advertisements and press releases will appear at the start of the application period and throughout the program as required. Advertisements will also be placed in the classified sections of local newspapers, if necessary in an attempt to encourage more owners to participate in the program. All advertisements will comply with Advertising Guidelines for Fair Housing, of the Department of Housing and Urban Development.
- Press releases will be issued, at the start of the application period, and during the program as required, and distributed through the media list. Press releases will stress the advantages to owners who participate in the program, and will conform with Advertising Guidelines for Fair Housing of the Department of Housing and Urban Development.
- In order to interest owners in participating in the program, information concerning potential rehabilitation of existing units through lease-secured loans or rent increases will be provided and discussed with local banks, as necessary.
- This Agency does not pay real estate brokers fees or security deposits for any program participants.

Assisting a Family that Claims Illegal Discrimination has Prevented the Family from Leasing a Suitable Unit

- Assistance will be provided when a family alleges that illegal discrimination is preventing that family from finding a suitable unit. In such cases, families will be counseled on their rights, and where required, will be referred to appropriate local, county or state human rights organizations for additional assistance and resolution of the alleged discrimination.

- Applicants or participants claiming to have been subjected to discrimination because of race, color, religion, sex, disability, familial status, or national origin in search for housing, or in the housing they currently occupy will be asked to complete the Housing Discrimination Complaint Form and mail to the nearest HUD office. Assistance with completing the form and mailing it to the nearest HUD office will be provided by this agency.

Statement of our Agency's Policy on Providing Information about a Family to Prospective Owners

- An agency administering Section 8 is not subject to federal Freedom of Information Act (FOIA) and Privacy Act requirements. The decision whether to release or deny release of program information generally rests in the discretion of the housing agency, subject to any restrictions under State or local law concerning disclosure of information obtained pursuant to the family's verification release or consent. A family's rental history concerning prior good standing as to timely tenant payments or problems such as damages is not privileged.

Disclosure of Certain Information Prohibited

- Information acquired by this agency or by an officer or employee of this Agency shall be for the exclusive use and information of this Agency in the discharge of its duties under NY Code- Section 159 and shall not be open to the public nor be used in any court in any action or proceeding pending therein unless this Agency is a party or complaining witness to such action or proceeding. This Agency requires a court order to release confidential personal information

Disapproval of Owners - Mandatory Denial

- This agency will not approve rental from the owner if so directed by HUD when the owner has been the subject of equal opportunity enforcement proceedings, as follows:
 - a) The Federal Government has instituted an administrative or judicial action against the owner for violation of the Fair Housing Act or other federal equal opportunity requirements, and such action is pending.
 - b) A court or administrative agency has determined that the owner violated the Fair Housing Act or other federal equal opportunity requirements.
- In all cases of mandatory denial, this agency must be presented with appropriate documentation by HUD or another agency concerning disapproval of owner.

Discretionary Denial

- This agency may, on a case-by-case basis, deny or delay approval to lease a unit from an owner for any of the following grounds:
 - a) The owner has violated obligations under a HAP contract under Section 8 of the 1937 Act.
 - b) The owner has committed fraud, bribery or any other corrupt or criminal act in connection with any federal housing program
 - c) The owner has engaged in drug-trafficking.
 - d) The owner has a history or practice of noncompliance with the HQS for units leased under the tenant- based programs, or with applicable housing standards for units leased with project-based Section 8 assistance or leased under any other federal housing program.
 - e) The owner has a history or practice of renting units that fail to meet State or local housing codes The owner has not paid State or local real estate taxes, fines or assessments.

Subsidy Standards

- Applicants that are expected to meet the family eligibility and income requirements of the Section 8 Program are placed on the waiting list by preference, date, and time of application. Size of unit is established for each applicant according to the following occupancy standards:
 - a) Non-spousal adults are not placed in the same bedroom.
 - b) Minors of different sex are not placed in the same bedroom.
 - c) Two minors of same sex are placed in same bedroom.

- d) Documented single expectant mothers expecting their first child are given one bedroom vouchers. Mothers may request two bedroom vouchers after infancy, which would be issued contingent upon budgetary restrictions.
- e) Persons securing legal custody of a minor or minors are provided with additional bedrooms to house the minor or minors.
- f) Bedrooms are provided for required care persons.
- g) Elderly or non-elderly couples with medical documentation are given two bedrooms.
- h) Single persons who are either age 62 or older, disabled, or displaced are always assigned one bedroom or smaller units.

Family Absence from the Dwelling Unit

- A family may be absent, meaning that no member of the family is residing in the unit, from its assisted unit for brief periods, but the family may not be absent from the unit for a period of more than 180 consecutive calendar days in any circumstance, or for any reason. If a family is evicted for gross violation of the lease agreement, the family must satisfy any court ordered judgments before continuation of HAP assistance. If these obligations are not met and the family is unplaced for 180 days, the Voucher will expire and return to this Agency for reissue to families on the waiting list.
- Housing assistance payments will terminate if the family is absent for longer than the maximum period of 180 consecutive, and the HAP contract and assisted lease also terminate at that time.
- The assisted family must cooperate with this agency and supply any information or certification requested to verify that the family is residing in the unit, or relating to family absence from the unit.
- Assisted families must promptly notify this agency of any planned absence from the unit exceeding 30 consecutive days and supply any information requested by this agency on the purposes of such family absences. Absences exceeding 30 days that are not reported or not consistent with the policies of the Section 8 program may lead to termination of assistance.
- Visitors are limited to a maximum of thirty consecutive days. Visitors exceeding that time limit will be considered members of the tenant family and cause the tenant family to be recertified.

How to Determine Who Remains in the Program if a Family Breaks Up

- If the adult members of an assisted family separate, this agency will assign the assistance to an eligible family member as follows:
 - a) Assistance will remain with family members remaining in the original assisted unit if no minor children are members of the assisted family, the member of family remaining in the unit is not guilty of any violent criminal activity or drug abuse activity, and the member of the family remaining in the assisted unit is eligible for assistance under the regulations of the Section 8 program and this administrative plan.
 - b) Assistance will remain with the family member caring for minor children, an elderly person, or disabled family member if the member of family remaining in the unit is not guilty of any violent Criminal activity or drug abuse activity, and the member of the family remaining in the assisted unit is eligible for assistance under the regulations of the Section 8 program and this administrative plan.
 - c) Family members forced to leave the unit as a result of actual or threatened physical violence against family members by a spouse or other member of the household will be given first consideration in assigning assistance.
 - d) If a court determines the disposition of property between members of the assisted family in a divorce or separation under a settlement or judicial decree, this agency will be bound by the court's determination of which family members continue to receive assistance in the program.

Informal Review Procedures for Applicants and Participants

- Appeals arising out of actions and determinations made through this agency's Section 8 Program will be adjudicated under informal review procedures for applicants. Informal meetings for applicants that have been denied a preference,

informal review procedures for applicants who have been denied assistance because they lack eligible non-citizen status, and under informal hearing procedures for participants. Applicants and participants are given prompt written notice of an action or determination by this agency that is subject to appeal, a brief statement of the reasons for the action or determination, provided with instructions on how to initiate an appeal, and given a time limit for initiating an appeal.

Timing for Informal Reviews, Hearings, and Meetings

- Informal reviews, informal meetings, and informal hearings must be requested by affected parties within ten days of the receipt of the notification of the action or determination reached by this agency, except that informal hearings related to non-citizens must be requested by affected parties within fourteen days of the receipt of the notification of the action or determination reached by this agency. Upon request of the affected party, this deadline may be extended for an additional ten days. No extensions will be allowed after the second ten-day or fourteen-day period.
- Requested informal reviews, informal meetings, and informal hearings will be conducted within ten days of the request of the affected applicant or tenant, subject to the availability of said applicant or tenant, and a decision rendered in writing within ten days following the conclusion of the review or hearing. Each of these deadlines may be extended an additional ten days if required.

Conducting Informal Reviews, Hearings, and Meetings

- Informal reviews and informal meetings will be conducted by any staff person or persons designated by this agency, other than a person who made or approved the decision under review or a subordinate of such person. At their own expense, applicants may be represented by a lawyer or other representative. The person who conducts the review or meeting will regulate the conduct of the review in accordance with this agency's review procedures. This agency and the applicant will be given the opportunity to present evidence, and may question any witnesses. Evidence will be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings.
- Informal hearings will be conducted by a professional arbitrator designated and compensated by this agency. At their own expense, participants may be represented by a lawyer or other representative. The person who conducts the hearing will regulate the conduct of the hearing in accordance with this agency's hearing procedures. This agency and the participant will be given the opportunity to present evidence, and may question any witnesses. Evidence will be considered without regard to admissibility under the rules of evidence applicable to judicial proceedings.

Granting of Informal Reviews, Hearings, and Meetings

- Applicants wishing to participate in the Section 8 Program will be given an opportunity for an informal review to consider whether decisions relating to the individual circumstances of the family are in accordance with law, HUD regulations and this agency's rules, in the following cases:
 - a) Determination of a family's gross income for purposes of qualifying that family for placement on the waiting list.
 - b) Determination of a family's placement on the waiting list and bedroom size.
 - c) Determination to disqualify or remove a family from the waiting list for any reason.
- Applicants wishing to participate in the Section 8 Program will be given an opportunity for an informal meeting to consider whether decisions relating to the individual circumstances of the family are in accordance with law, HUD regulations and this agency's rules, in the following cases:
 - a) A determination of denial of a federal preference related to eviction as a result of a drug-related crime. A determination of denial of a federal preference that cannot be verified.
 - b) Applicants wishing to participate in Section 8 Program will be given an opportunity for an informal hearing to consider whether decisions relating to the individual circumstances of the family are in accordance with law, HUD regulations and this agency's rules, in the case of ineligible non-citizens that have failed INS primary and secondary verification procedures.
- Participants in the Section 8 Program will be given an opportunity for an informal hearing to consider whether decisions relating to the individual circumstances of the family are in accordance with law, HUD regulations and this agency's rules, in the following cases:

- a) A determination of the amount of the Total Tenant Payment or Tenant Rent (not including determination of this agency's schedule of Utility Allowances for Families in this agency's Section 8 program).
- b) A decision to deny or terminate assistance on behalf of the participant.
- c) A determination that a participant family has a Voucher for a larger number of bedrooms than appropriate under this agency's standards, and this agency's determination to deny the family's request for an exception from the standards.
- d) In the case of an assisted family that wants to move to another dwelling unit with continued participation in this agency's program, a determination of the number of bedrooms entered on the Certificate or Voucher under the standards established by this agency.

Denial of Informal Reviews, Hearings, and Meetings

- An opportunity for an informal review will not be offered in the following cases:
 - a) To review discretionary administrative determinations by this agency, or to consider general policy issues or class grievances.
 - b) To review the selection and offering assistance to a family from the waiting list.
 - c) To review this agency's determination that a unit does not comply with this agency's housing quality standards, that the owner has failed to maintain or operate a contract unit to provide decent, safe and sanitary housing, including all services, maintenance and utilities required under the lease, or that the contract unit is not decent, safe and sanitary because of an increase in family size or change in family composition.
 - d) To review a decision by this agency to exercise any remedy against the Owner under an outstanding Contract, including the termination of housing assistance payment to the owner.
 - e) To review this agency's decision not to approve a family's request for an extension of the term of the certificate or voucher issued to an assisted family that wants to move to another dwelling unit with continued participation in this agency's Section 8 program.

Final Decision in Informal Reviews, Hearings, and Meetings

- The person who conducts the informal review, meeting, or hearing will issue a written decision, stating briefly the reasons for the decision. Factual determinations relating to the individual circumstances of the applicant or participant shall be based on the evidence presented at the review, meeting, or hearing.
- A copy of the decision will be furnished to the participant, this agency will not be bound by an informal review, meeting, or hearing decision concerning a matter not requiring an opportunity for an informal review, meeting, or hearing, or contrary to HUD regulations or requirements, or otherwise contrary to Federal, State or local law.
- If this agency determines that it is not bound by a decision, this Agency shall promptly notify the participant of the determination, and of the reasons for the determination.

Special Policies Concerning Special Housing Types in the Program

- This Agency has adopted no special policies concerning special housing, types in the program since no special housing types are in its program.

Policies Concerning Payments by a Family to our Agency of Amounts the Family Owes our Agency

- Families owing this agency any amounts for any reason such as unreported income will be required to repay, and sign an agreement to periodic (monthly) or in full repayment. Families must satisfy the full amount owed before being allowed to move to a new unit or submit a new Request for Lease Approval in this agency's Section 8 program.
- Families not meeting the agreed too periodic repayments for any period in excess of thirty days will have their assistance terminated and be prohibited from participating in this agency's program until full reimbursement has been made.
- Families owing this agency any amounts for any reason will not be able to use Portability to port out to any other agency

until all unpaid amounts have been satisfied.

- Families repaying this agency must make payments to CDA\Section 8 fiscal officer by or before the first of each month prior to release of HAP payments.
- Repayment periods may not exceed 12 months.

Policies Concerning Termination of Assistance without a Review or Hearing Required

- This Agency may deny or terminate assistance, at its discretion and at any time, if any participant or member of the family engages in any illegal activity in violation of, 24 Code of Federal Regulations Part 982, State, Local or municipal laws.

Policies Concerning Assistance to Non-citizens

- Section 214 of the Housing and Community Development Act of 1980, as amended, generally prohibits HUD from providing housing assistance to aliens unless they meet certain residency qualifications.

Eligibility of Non-citizens

To be eligible for housing assistance, non-citizens must fall into one of the following categories:

- a) Lawfully admitted for permanent residence;
- b) Lawfully admitted for temporary resident status as special agricultural workers;
- c) Granted refugee or asylum status or granted conditional entry because of persecution or fear of persecution on account of race, religion or political opinion, or because of being uprooted by national calamity;
- d) Granted parole status by the attorney general;
- e) Lawfully present because the attorney general withheld deportation because of a threat to life or freedom;
- f) Granted amnesty for temporary or permanent residence.

Policies Concerning Minimum Rent

- The Minimum Rent Policy pertains to families with no income. The minimum tenant's share of rent for all participants in this Agency's rental assistance program is \$50.00 per month. Exceptions for the minimum payment of rent may be made due to extenuating circumstances at the discretion of the Agency.

Minimum Rent Hardship Exceptions

- Lost eligibility / awaiting determination for Federal, State or Local Assistance Programs except TANF payments due to failure of participants to fulfill public assistance requirement and would be evicted as a result of requirement.
- Lost of employment due to circumstances beyond participants control (laid-off).

Portability

- Program rules allow a family to gain admission to the voucher program in one area and then use that assistance to lease a unit in another area.
- An assisted family may lease a unit anywhere in the jurisdiction of the PHA issuing the certificate or voucher (the initial PHA). Also, the family generally may use the voucher to lease a unit in the same state as the initial PHA, in the same metropolitan statistical area (MSA) as the initial PHA but in a different state, in an (MSA) adjacent to the (MSA) of the initial PHA but in a different state, or in the jurisdiction of a PHA anywhere in the country that is administering a tenant-based program. However, if neither the head of household nor spouse resided in the jurisdiction of the initial PHA when applying for assistance, the family has no right to lease a unit outside of the initial PHA's jurisdiction for twelve months, though it may go outside of the jurisdiction with the approval of the initial PHA and the PHA in the area to which the family is moving (the receiving PHA).

- The family must meet the income requirements for the area in which it initially leases a unit. If the family moves to another area and transfers between the certificate and voucher programs, it must be income-eligible for the new program in the area where it leases an assisted unit. No re-determination of income eligibility is required after a move if the family remains in the same program.

Portability Procedures

- The portability procedures for the tenant-based assistance program provide for a sharing of responsibilities between the initial and receiving PHA. The initial PHA will be responsible for determining whether the family is income-eligible for the area where the family wants to lease a unit. The initial PHA must tell the family how to contact and request assistance from the receiving PHA, and the initial PHA must notify the receiving PHA to expect the family.

Tenant's Right to Move

- An assisted family may move to a new unit if the family is in good standing with this Agency (not owing any monies to landlord or Agency), the assisted lease for the old unit has terminated; the owner has given the tenant a notice to vacate, has commenced an action to evict the family, or has obtained a court judgment or other process allowing the owner to evict the family; or the family has given notice of termination of the lease.
- A family may move one or more times with continued assistance, either within the jurisdiction of the initial PHA or to the jurisdiction of another PHA. A PHA may establish policies that prohibit any move during the first year of assisted tenancy or more than one move by a family during any one-year period. These policies may apply both to moves within the PHA's jurisdiction and to moves outside of that jurisdiction.

Administration by Initial PHA

- The initial PHA must administer assistance for a moving family if the unit to be leased is located within the same state, the same PHA, or an adjacent PHA and no other PHA with a tenant-based assistance program has jurisdiction over the area. To allow the initial PHA to continue to administer the assistance in areas outside of its jurisdiction, federal law and regulations on portability preempt any jurisdictional limits under state and local law. The initial PHA may use another PHA, a private management entity, or another contractor or agent to help administer assistance outside of its jurisdiction.

Administration by Receiving PHA

- When a family moves outside of the jurisdiction of the initial PHA, the receiving PHA must issue a certificate or voucher to the family if it operates a tenant-based assistance program. If there is more than one such PHA with jurisdiction in the area to which the family is moving, the initial PHA may choose the receiving PHA.
- The receiving PHA generally has the option of issuing the family either a certificate or voucher. However, if the family initially received a certificate or voucher and is ineligible for admission to the other program in the receiving area, the receiving PHA must continue assistance under the same program if it is administering such a program.
- The receiving PHA must determine the appropriate family unit size for the incoming family. The term of the certificate or voucher issued to the family may not expire before the expiration date of any voucher or certificate issued by the initial PHA, and the receiving PHA will determine whether to extend the term. The family must submit a request for lease approval to the receiving PHA during the term of the certificate or voucher issued by that PHA.
- The receiving PHA will perform all program administrative functions, such as reexaminations of income and family composition. Either the initial PHA or the receiving PHA may make a determination to deny or terminate assistance.

Billing

- The receiving PHA may absorb the incoming family into its tenant-based assistance program, using funds under its consolidated ACC. or it may bill the initial PHA for housing assistance payments and administrative fees. HUD may transfer funding for the incoming family to the receiving PHA from the initial PHA's ACC., provide additional funding to the initial or receiving PHA, or require the receiving PHA to absorb the incoming family.

Reasonable Rent

- This Agency has adopted a policy that a rent reasonable document will be included in the tenant file for each subsidized unit. The form will document the gross and comparable rents for that unit. Owners requesting increases at recertification

must meet all Housing Quality Standards for contract renewal.

- Owners requesting increases over the Payment Standard must provide tenants with amenities that take into consideration the location, size, type, quality, and age of the unit as well as other services, maintenance and utilities provided by the owner.
- This Agency will maintain a rent log taken from local newspapers on a quarterly basis showing the rents requested by local realty agents and private rental units advertised for rent.
- Landlords are requested to note comparable rents they would have in multi-family units.
- Owners with one unit can be compared to local listing for similar units found in local advertisements for rent.

Housing Quality Standards

- This Agency will inspect all new units before any contracts will be issued.
- All section 8 units will be inspected at least once each year before the annual recertification date, units may also be inspected for special and supervisory purposes.
- All units must pass a general health and safety review as outlined in our HUD or Happy Software inspection booklets.
- Failed inspections will lead to HAP abatement until all necessary repairs are made.
- Landlords with a history of failing units and non-responsive attention can be barred from future program participation.
- Tenants in failing units with non-responsive land lords will be required to relocate to suitable units that will pass inspection.
- Non-responsive land lords will not receive abated HAP payments if tenants are forced to move due to failing status of unit.

Homeownership option

- This Agency does not offer homeownership option all families interested in this program are referred to Nassau County consistent with Consolidated Plan as required by HUD as an Reasonable Accommodation for Disabled participants currently receiving assistance.
- Homeownership assistance may be used to purchase existing housing, not to purchase a unit under construction or a unit with a Section 8 project-based subsidy.
- Homeownership assistance may be used to purchase any Public Housing conversions, offering private ownership to eligible low income families. There is a mandatory employment provision for interested families.
- Section 8 Program participants will also be eligible for rental assistance at any Public Housing conversions to private ownership.

Policies Concerning Upfront Income Verification (UIV) (EIV) (TASS) / System PHA Security Procedures

- The City of Glen Cove has incorporated the (EIV) security procedures version 1.2 January 2005.

This Agency will safeguard (EIV) system data:

- Program staff with access to (EIV) system have user ID and Passwords.
- The user ID identifies the PHA and tenant information that the user is authorized to access.
- Passwords are encrypted, and the password file is protected from unauthorized access.
- Program staff will shield or bar unauthorized persons from viewing documents containing private data.
- This Agency has locked outer office doors and locked metal file cabinets, and secure computer and equipment areas.

- There is restricted use of printers, copiers and facsimile machines, etc.
- This Agency will determine who shall have access to (EIV) system data, and maintain a record of all users who have approved access, including the date the access was granted and the date access was terminated.
- All (EIV) data will be shredded as soon as it has served its purpose.
- Reviews will be conducted periodically to determine if users still have a valid need to access the (EIV) data.
- All access rights are modified or revoked as appropriate.
- This Agency will maintain a key control log to track the inventory of keys available for secure buildings and file cabinets, the number of keys issued and to whom the keys are issued.
- This Agency uses (EIV) tools to obtain all household income for program participants.
- This Agency will use (EIV) data and other third party means to establish income, any discrepancy will be investigated to verify income.
- This Agency will make all determinations as to (EIV) system data, tenant supplied documentation and third party verifications to establish household income.
- This Agency will require all unreported income to be repaid in full or through additional TTP increase over a specified period of time to repay the debt.
- This Agency will require all program participants to sign a repayment agreement; failure to repay or agree to sign a repayment agreement will result in termination and/or criminal charges relating to fraud.
- This Agency will safeguard all tenant data from casual view or interception, any staff members who fail to protect documents or access to computer screens will be given written warning to be placed in their personnel file, a second instance could lead to further disciplinary action including suspension or termination of employment with this Agency.
- This Agency will address any breach of security that results in criminal use of EIV data by contacting the Nassau County District Attorneys Office or HUD Inspector General Office for prosecution.

Policies Concerning Assistance to Disaster-Affected Families for Voucher Programs

- This Agency may use existing vouchers to assist either displaced public housing or voucher participants affected by federally declared disasters.
- The families of federally declared disasters who are Section 8 voucher holders or public housing residents in another jurisdiction will receive preference over the other waiting list place holders.
- New applicants to public housing and voucher programs must meet the Federally declared disaster preference and be income eligible.
- This Agency will not issue vouchers above our existing voucher resources or allocation.

Policies Concerning Tenant Responsibility

- Families are responsible to find suitable housing that is appropriate to their voucher size whenever possible. Any fees associated in securing this housing is the tenant's responsibility and is not reimbursable.
- Families must comply with terms and conditions of the Tenancy Addendum for Section 8 tenant Based Assistance as well as specific term of your lease with your landlord if applicable.
- Tenant portion of rent is due the first of each month not to exceed the first week of each month.
- Report any requests for "side payments to this office immediately any side agreements may be viewed by this Agency as

fraud by all parties involved.

- Report all deficiencies or problems associated with housing unit to landlord in writing with a copy to this Agency.
- All utilities must be in tenants name unless the owner has a service contract for oil that requires the owner to maintain the bill in the owner's name; a receipt from the owner to the tenant will be acceptable. Water bills also may be in owners name to keep from having liens placed on the property a receipt from the owner to tenant for paid water bills is acceptable.
- Families must cooperate with the recertification process, failure to report all household income, including child support, disability or unemployment, may result in loss of your housing subsidy or repayment to this Agency of 30% of all unreported gross income.
- This Agency requires complete copies of all tax returns filed by any members of your household.
- Please note that persons claimed on your returns must be authorized members of your household. Exceptions as noted in the tax codes, no exceptions for individuals receiving federal subsidy in other subsidized households.
- Criminal background checks are required for all persons 18 years of age or older that are added to the household or who have been arrested in the household during the annual recertification period. These fees are reimbursable.
- Families are required to permit scheduled inspections of the entire dwelling unit.
- Families receiving housing subsidy cannot offer housing to anyone not on their authorized household. No unauthorized individuals may reside in your unit, any visits of more 30 days are considered to be a violation of the Tenancy Addendum and could result in termination proceedings.
- Illegal drug or criminal activity is strictly prohibited and will result in termination of your assistance. Please note that the head of household will be held responsible for any criminal activity by any household member or guest. The head of household is held responsible to be aware of any criminal activity in the subsidized unit.
- Provide your landlord with at least a 30-day written notice of your desire to move with a copy to the Section 8 office.
- This Agency will not issue a new HAP contract on your behalf unless you have paid all sums TTP due your landlord.

Policies Concerning the Process for Establishing and Revising Payment Standards

- This Agency uses a Payment Standard that is equal to 100 percent of the Fair Market Rent.
- This Agency reserves the right to increase the Payment Standard to 110 percent of Fair Market Rent. The use of the higher Payment Standard is based on Rent Reasonableness and/or other special amenities such as location, size, type, quality or distinctions such as single family homes, handicap access, etc.
- Any increase in the Payment Standard above 110 percent can only be obtained from the HUD Regional Office.
- Families seeking Payment Standards above 110 percent must fulfill the requirements as set forth by HUD Regional Office.
- This Agency will determine the size of the unit to which a family is eligible.
- The Fair Market Rent and the Payment Standard are adjusted by the number of bedrooms in the unit, with higher payments allowed for each additional bedroom. The family has the option to pay additional rent above the amount of the Payment Standard up to 40 percent of gross family income at initial lease-up, with the approval of this Housing Agency.
- This Agency has the authority to refuse to allow a tenant to rent a unit if the rent is considered too high even though the tenant is willing to paying the excess rent.
- Families are prohibited from entering into any agreements with landlords to pay additional money for rent (side payments) not approved by this Agency as a part of the housing contract. Collusion to defraud could result in termination and/or criminal charges to all parties involved.

Process for Recertification

- Recertification notices are sent out 90 days prior to annual renewal date.
- Families are required each year to recertify with this Agency and to submit all documentation requested in order to comply with HUD regulations.
- Current is defined as what is actual income or loss at present, the time frame of documents should be within 6 months of date of action, or within calendar year for things that do not change.
- Documentation of all current income sources in your household, three (3) current consecutive pay stubs.
- Families must provide documentation of all child support payments, petitions or letters of arrears.
- Families must provide copies of tax returns each year. Families must file tax returns if required by law.
- Families must provide copies of all utility bills which they pay. They are required to be in the name of the head of household to receive a utility allowance except as noted to oil and water under certain circumstances, where receipts are accepted due to issues of service contracts and property leases.
- Families must provide proof of college enrollment, if applicable to any member of your household. Income from full time students is not counted as household income. Income from household members in the military is also excluded.
- Families may provide statements covering 50 weeks of child care cost maximum of \$5000 for each child up to the age 13 if parents are working or in school.
- All household members over eighteen (18) years of age must show documentation as their status as a student or all income if working, if not working must document all attempts to work and or any medical reasons why they are unable to work. Parents may make periodic declarative statements as to the inability of their child to find employment and what methods are being used to find employment.
- Heads of households who are elderly or disabled may submit proof of medical costs which they paid and for which they are not reimbursed.
- This Agency will verify all income using third party verification, EIV, The Work Number and other data bases.

Policies Concerning Violence Against Women and Department of Justice Reauthorization Act of 2005 (VAWA)

- This Agency would give anyone on our waiting list a first priority for voucher issuance that has been determined to be a victim of domestic violence. As a member of the Nassau County Consortium with Consolidated Plans, any inquiries from outside our waiting list would be referred to Nassau County.
- This Agency has worked with Nassau County and New York City Housing Agencies in finding available housing units and absorbing domestic violence victims into our program.
- This Agency is also a member of the Inter Agency Council of Glen Cove, whose primary mission is to provide mutual support among community agencies to direct families and individuals to services such as the Emergency Hot Line for Domestic violence.

Civil Rights Certification
(Qualified PHAs)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB Approval No. 2577-0226
Expires 02/29/2016

Civil Rights Certification

Annual Certification and Board Resolution

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official, I approve the submission of the 5-Year PHA Plan for the PHA of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the public housing program of the agency and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990, and will affirmatively further fair housing by examining their programs or proposed programs, identifying any impediments to fair housing choice within those program, addressing those impediments in a reasonable fashion in view of the resources available and working with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and by maintaining records reflecting these analyses and actions.

Glen Cove CDA \ Section 8 _____ NY121 _____
PHA Name PHA Number/HA Code

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official Timothy Tenke

Title Mayor

Signature

Date 12/12/2018

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 2/29/2016

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Timothy Tenke, the Mayor
Official's Name *Official's Title*

certify that the 5-Year PHA Plan and/or Annual PHA Plan of the

Glen Cove CDA \ Section8 HCV Program
PHA Name

is consistent with the Consolidated Plan or State Consolidated Plan and the Analysis of

Impediments (AI) to Fair Housing Choice of the

Nassau County
Local Jurisdiction Name

pursuant to 24 CFR Part 91.

Provide a description of how the PHA Plan is consistent with the Consolidated Plan or State Consolidated Plan and the AI.

The Glen Cove CDA \ Section 8 HCV Program is a member of the Nassau County Consortium.
Glen Cove CDA\ Section8 HCV Program uses the Nassau Suffolk FY 2019 Fair Market Rents for Existing
Housing. FY 2019 Nassau Suffolk Income Limits and Allowance for Tenant- Furnished Utilities and other
Services.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official	Title
Timothy Tenke	Mayor
Signature	Date
	12/12/2018

**Certifications of Compliance with
PHA Plans and Related Regulations
(Standard, Troubled, HCV-Only, and
High Performer PHAs)**

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 02/29/2016

**PHA Certifications of Compliance with the PHA Plan and Related Regulations including
Required Civil Rights Certifications**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year and/or X Annual PHA Plan for the PHA fiscal year beginning 3/31/19, hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
5. The PHA certifies that it will carry out the Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.
6. The PHA will affirmatively further fair housing by examining their programs or proposed programs, identifying any impediments to fair housing choice within those programs, addressing those impediments in a reasonable fashion in view of the resources available and work with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and by maintaining records reflecting these analyses and actions.
7. For PHA Plans that includes a policy for site based waiting lists:
 - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2010-25);
 - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
 - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
 - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing;
 - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR part 903.7(c)(1).
8. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
9. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
10. The PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
11. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

12. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
13. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
14. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
15. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
16. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
17. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments), 2 CFR Part 225, and 24 CFR Part 85 (Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments).
18. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
19. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Glen Cove CDA\Section 8

NY121

PHA Name

PHA Number/HA Code

☒ Annual PHA Plan for Fiscal Year 2019

☐ 5-Year PHA Plan for Fiscal Years 20____ - 20____

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Authorized Official

Timothy Tenke

Title Mayor

Signature

Date 12/12/2018



CITY OF GLEN COVE

City Hall
9 Glen Street
Glen Cove, NY 11542-4106

City of Glen Cove Special Events Committee

Mission: Collaborate with the City of Glen Cove Public Relations Officer to accomplish two goals:

- Complete GC350 2018 projects and carry over special events to complement the city's annual schedule of special events and community activities.
- Provide the city with volunteer resources for existing/potential new events and support pursuit of sponsorships to help underwrite the cost of special events for the benefit of Glen Cove residents.

Structure and Organization:

- Engage proven leadership team from the Glen Cove 350th Anniversary committee and offer community members the opportunity to volunteer for individual programs and events.
- The Special Events Committee leadership team would be compromised of up to ten (10) members.
- Committee member terms are for two years beginning with the date of their appointment by the Mayor with approval from City Council.

EXTENSION OF LEASE AGREEMENT

OGR80 a New York Corporation residing at 126 Glen Street, Glen Cove, New York, Landlord and City of Glen Cove , A municipal Corporation residing at 9 Glen Street, Glen Cove, New York 11542, Tenant,

Whereas the parties entered in a certain lease agreement wherein the Glen Cove Youth Board would occupy the premises known as 126 Glen Street, Second Floor, Glen Cove, New York 11542, pursuant to the Lease between OGR80 and City of Glen Cove, New York


Whereas the parties hereby desire to amend the lease concerning the compensation paid to the Landlord and the terms occupied by the Tenant;

Whereas the parties desire to extend the lease for a period of One(1) year;

For good and valued consideration, Landlord and Tenant each agree to the following:

1. The parties agree to extend the term of said Lease for a period of one (1) year commencing on 2/01/19 terminating on 1/31/20;
2. The Tenant(s) occupancy shall occupy the Second Floor interior office;
3. The monthly rent for the remainder of the lease shall \$415.00 per month;
4. It is further provided, however, that all other terms of the Lease not modified by this agreement shall continue during the extended term as if set forth herein.

Dated :



James O'Grady- OGR80 Corp.
Landlord

1/4/19

City of Glen Cove- Mayor Tenke
Tenant