

THOMAS P. DINAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

**STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER**

March 4, 2021

Marie Zimmerman, Partner
KPMG, LLP
515 Broadway
Albany, NY
12207-2974

Re: Contract #C001119, Amendment #1

Dear Ms. Zimmerman:

This Amendment #1 modifies Contract C001119, Agreement for Professional Auditing Services for the State's Financial Statements and EMEDNY, between the Office of the State Comptroller, by the Department of Audit and Control ("OSC"), and KPMG, LLP (the "Auditor" or "Contractor") as follows:

1. The parties hereby agree to delete paragraph XI. AUDITOR INDEPENDENCE AND PROFESSIONAL STANDARDS, A. sub paragraph iii) and replace it with the following:

iii) The Auditor shall not audit its own work in any of its engagements with OSC.

The Auditor shall not assign any personnel to the engagement team providing services pursuant to this Agreement who are assigned or have been assigned to provide services pursuant to any other audit or services contract between KPMG, LLP and any bureau or division of the New York State Office of the State Comptroller, including but not limited to the New York State and Local Retirement System ("NYSLRS"), except as may expressly be agreed to in a writing executed by KPMG, LLP, OSC's Executive Deputy Comptroller for Operations (as relates to Contract C001119), and the Executive Deputy Comptroller or equivalent individual with signing authority for the bureau(s) or division(s) with which such resources will be shared. Such authorizations may be provided in separate writings by the affected OSC bureaus or divisions.

OSC's written approval of staff assignments for Contract C001119 shall not constitute approval for the use of any of the same staff to provide services under another contract entered into by any bureau or division of the Office of the State Comptroller (i.e., overlap staff), without the express written approval of an authorized representative of such bureau or division.

2. All other terms and provisions of Contract C001119, as previously amended, which are not inconsistent with the terms and provisions of this Amendment #1, shall remain in full force and effect.

3. The personnel listed on page 42 of KPMG's Technical Proposal are approved to provide services under Contract C001119. OSC further agrees that the following named KPMG personnel, acting as Subject Matter Professionals only, may provide audit services pursuant to Contract C001119, even if these individuals are also assigned to or are providing audit or audit-related services to NYSLRS:

- Adam Bender, TA Director
- Jeffrey Markert, GACB Technical Resource
- Carlos Gil Canizares, IT Manager
- Raymond Lucas, IT Senior Associate
- Justin Slater, IT Manager
- Alexander Smith, Consulting Actuary - OPEB

If KPMG seeks to have the foregoing individuals serve as overlap staff for any other KPMG engagement with the State, other than NYSLRS, KPMG must separately obtain the written permission and approval of the subject, potentially affected division or bureau and of OSC.

If KPMG proposes to overlap any other personnel assigned to C001119, KPMG must obtain OSC's prior written approval to do so.

4. As provided in Contract C001119, any change in designation of any persons responsible for the performance of services pursuant to Contract C001119 is subject to OSC's approval.

To accept this Amendment #1 and the terms herein, please sign, have notarized, and return two signature pages with this document to the following address:

New York State Office of the State Comptroller
ATTN: Alexander Langan
110 State Street, Stop 13-2
Albany, NY 12236-0001

Please address any questions to my attention at RFP@osc.ny.gov. Thank you.

Sincerely,



Alexander Langan
Contract Management Specialist 1

Enclosure

IN WITNESS WHEREOF, the parties hereto have executed this Amendment #1 to Contract C001119.

In addition to the acceptance of this Amendment, the OSC and Contractor signatures on this page certify that originals of this signature page will be attached to all other exact copies of this Amendment.

CONTRACT NUMBER: C001119, AMENDMENT # 1
KPMG, LLP

OFFICE OF THE STATE COMPTROLLER

Marie Zimmerman
SIGNATURE

J.A.D.
SIGNATURE

Marie E Zimmerman
PRINTED NAME

~~MARTHA ROSS~~ Jeremy Disare
PRINTED NAME

Partner
TITLE

DIRECTOR OF FINANCIAL ADMINISTRATION
TITLE

March 8, 2021
DATE

3/26/2021
DATE

CONTRACTOR'S ACKNOWLEDGEMENT

STATE OF New York }
COUNTY OF Albany }

SS.:

On the 8th day of March in the year 2021, before me personally appeared Marie E Zimmerman, known to me to be the person who executed the foregoing instrument, who, acknowledged to me that he/she maintains an office at 515 Broadway, Albany, NY 12207, and further that he/she is ~~the~~ Partner of KPMG LLP, the business described in the foregoing instrument; that he/she is authorized to execute the foregoing instrument on behalf of ~~the~~ business for the purposes set forth therein; and that, pursuant to that authority, he/she executed the foregoing instrument in the name of and on behalf of the business as the act and deed of the business.

Jean E. Wehmeyer
Notary Public My Comm Exp 7/31/2021
Registration No. 01WE4660481
State of New York, County of Saratoga
APPROVED AS TO FORM:
NYS ATTORNEY GENERAL

Pursuant to Executive Order 202.7 Remote Notarization Marie Zimmerman located in Rensselaer County Jean E Wehmeyer, Notary located in Albany County
APPROVED:
THOMAS P. DiNAPOLI, COMPTROLLER

BY: _____

DATE _____

BY: _____

DATE _____

APPROVED
DEPT. OF AUDIT & CONTROL
Mar 30 2021
Zachary Nash
FOR THE STATE COMPTROLLER

From:
To: ;
Subject: RE: OSC Contract # C001119-1 KPMG, LLP
Date: Saturday, March 27, 2021 8:59:36 AM

Approved as to form: 3/27/2021 by Lorraine I. Remo
Received: 3/26/2021

Reminder: Agencies must forward the contract approved by the OAG Contract Approval Section along with the email in which the OAG Contract Approval Section approved the contract, to OSC via the Comptroller's EDSS system. If you are not enrolled in the EDSS system and have not made alternative arrangements with OSC on how to submit your transaction, please contact OSC at [REDACTED] or email [REDACTED]

OAG: CAS please file and enter. p

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