



**Gaming  
Commission**

## **REQUEST FOR QUOTATIONS**

**FOR**

**Certified Public Accounting Services**

**November 9, 2020**

**C202012 – Examination of Financial Statements and  
Performance of Agreed Upon Procedures**

### **Notice to Bidders**

- The Designated Contacts for this solicitation are Sarah Barker and Alysyan Bowers, as noted in Section 1.8 of the Request for Quotations (“RFQ”).
- Bidders are responsible for checking the website of the New York State Gaming Commission (the “Commission”) for updated information relative to the procurement process and the RFQ. The Commission will not be responsible for a Bidder’s failure to obtain updated information.
- By submission of a Quotation in response to this RFQ, the Bidder agrees to the terms of the resulting contract in the form incorporated into the RFQ as **Appendix B**, or as revised through the RFQ process. The Commission does not intend to negotiate terms of the contract after receipt of Quotations (Section 1.12).
- By submission of a Quotation in response to this solicitation, the Bidder agrees to comply with the insurance requirements as defined in **Appendix M** in the RFQ (Section 2.15).
- The participation goals for Minority- and Women-Owned Business Enterprises is 30% and for Service-Disabled Veteran-Owned Businesses is 6% under this RFQ. Equal Employment Opportunities provisions still apply (Section 2.16).
- To assist Bidders in completion and submittal of the required documents, **Attachment 4, Document Submittal Checklist**, is incorporated into this RFQ.
- Bidders choosing not to submit a Quotation in response to this RFQ are requested to complete and submit **Attachment 5, Non-Bid Response**, as the information is useful to the Commission in the planning and development of future RFQs and Bidders’ Lists.

## **PART 1 – GENERAL INFORMATION**

### **1.1 INTRODUCTION**

The New York State Gaming Commission (the “Commission”), on behalf of the State of New York is issuing this Request for Quotations (“RFQ”, including any amendments to the Request for Quotation prior to award of a Contract) to solicit Quotations to provide Certified Public Accounting Services (“CPA”) for the examination of financial statements and performance of procedures agreed upon for multijurisdictional lottery games (“Agreed Upon Procedures”). Part 3 of this document further describes the required services.

This procurement opportunity is limited to New York State small businesses, businesses certified pursuant to Article 15-A of the New York State Executive Law, and businesses certified pursuant to Article 17-B of the New York State Executive Law.

The term of the Contract will be March 1, 2021 through February 28, 2024, as defined in Section 2.5 of this RFQ.

One (1) award will be made as a result of this solicitation.

### **1.2 BACKGROUND INFORMATION**

In November 1966, a constitutional amendment was approved by a majority of New York State voters which established the New York Lottery (the “Lottery”). In February 2013, the Lottery merged with the New York State Racing & Wagering Board to form the Commission under adoption of Chapter 60 of the Laws of 2012 as part of the FY 2012-2013 Enacted State Budget. The Commission oversees and regulates six gaming and racing programs, including Lottery, Video Lottery, Horse Racing, Charitable Gaming, Indian Casino Gaming, and Commercial Casino Gaming.

While the Commission regulates all gaming activity in the State, it only operates and administers the Lottery and Video Lottery programs which are accounted for as an enterprise fund of the State. The Commission prepares financial statements to summarize these two programs with all net proceeds benefitting aid to education. The statements are prepared in conformance with generally accepted accounting principles (“GAAP”) and are audited in accordance with generally accepted auditing standards (“GAAS”). The Commission requires that the financial statements be audited annually by an independent certified public accounting firm.

### **1.3 MINIMUM QUALIFICATIONS**

Any Bidder submitting a Quotation in response to this RFQ must meet the minimum qualifications listed below. **Quotations not meeting these qualifications will not be considered.**

**Subcontractors may not be used to meet the Minimum Qualifications.**

**Minimum Qualifications:**

- Be a Certified Public Accounting firm that is in good standing with the New York State Board for Accountancy, or with the State Board for Accountancy where licensed;
- Be registered to practice public accounting in New York State;
- Have demonstrated experience auditing the financial statements prepared on a GAAP basis serving clients in state government within the last five years, including audits of entities utilizing third party service providers where such third parties provide Service Organization Control reports (Type II);
- Be independent of the Commission in accordance with the American Institute of Certified Public Accountants (“AICPA”) and able to conduct the proposed audit; and
- Have a peer review with a rating of “pass”.

1.4 SCHEDULE

The following dates are established for informational and planning purposes. The Commission reserves the right, in its sole discretion, to adjust this schedule.

RFQ Issued	November 9, 2020
Confidentiality and Non-Disclosure Agreement Due	November 13, 2020
Exhibits Issued	November 16, 2020
Questions Due by 3:00 pm ET	November 18, 2020
Answers Issued	November 19, 2020
Bidder Quotations Due by 3:00 pm ET	December 3, 2020
Contract Start Date	March 1, 2021

1.5 RFQ APPENDICES, ATTACHMENTS, AND EXHIBITS

The following documents are incorporated into this RFQ:

- Appendix A: Standard Clauses for New York State Contracts (dated October 2019)
- Appendix B: Contract Form (incorporates Appendix A)
- Appendix C: Bidder/Offeror Disclosure/Certification Form
- Appendix D: Non-Collusive Bidding Certification
- Appendix E: New York State Vendor Responsibility Questionnaire
- Appendix F: Substitute Form W-9
- Appendix G: Electronic Payment (ePayment) Request
- Appendix H: Consultant Disclosure – Forms A and B
- Appendix I: Contractor Certifications – ST-220-CA and ST-220-TD
- Appendix J: EEO and M/WBE Program

Appendix K: Participation Opportunities for New York State Certified Service-Disabled Veteran-Owned Businesses  
 Appendix L: Encouraging Use of New York State Businesses in Contract Performance  
 Appendix M: Insurer Qualifications and Insurance Requirements  
 Appendix N: Anti-Discrimination EO 177 Certification  
 Appendix O: Statement on Sexual Harassment  
 Appendix P: Vendor Assurance of No Conflict of Interest or Detrimental Effect

Attachment 1: Bidder Acknowledgement of Addendum  
 Attachment 2a & 2b: Quotation Form  
 Attachment 3: Confidentiality and Non-Disclosure Agreement  
 Attachment 4: Document Submittal Checklist  
 Attachment 5: Non-Bid Response

Exhibit 1: New York State Gaming Commission's Financial Statements for the Lottery for Fiscal Year 2019-20

**The following Exhibits will be distributed following receipt of the Confidentiality and Non-Disclosure Agreement:**

Exhibit 2a: Description of processing Instant Lottery ticket transactions  
 Exhibit 2b: Description of processing Video Lottery gaming transactions  
 Exhibit 3: Sample Agreed-Upon Procedure Report  
 Exhibit 4: Vendor Relationships with the New York State Gaming Commission

## 1.6 BIDDER/CONTRACTOR DIFFERENTIATION

Throughout this RFQ the terms "Bidder", "Vendor" may be used interchangeably in reference to the preparation and submission of the Quotation and any requirements preceding the award of the final Contract. In describing post-contract award requirements, an effort is made to use the term "Successful Bidder", and "Contractor".

## 1.7 HEADINGS

The headings used in this RFQ are for convenience only and shall not affect the interpretation of any provisions of this RFQ.

## 1.8 DESIGNATED CONTACTS

Consistent with the public policy established by the New York State Procurement Lobbying Law, described below, the Contract Management Specialists designated below are the only

points of contact regarding matters relating to this RFQ, unless additional points of contact are designated by them.

**ALL BIDDERS RESPONDING TO THIS RFQ AND ALL COMMUNICATIONS CONCERNING THIS PROCUREMENT MUST BE ADDRESSED IN WRITING TO THE CONTRACT MANAGEMENT SPECIALISTS NOTED BELOW (DESIGNATED CONTACTS):**

New York State Gaming Commission  
Contracts Office, 4th Floor  
One Broadway Center  
Schenectady, NY 12305

Sarah Barker, Contract Management Specialist 1  
[Sarah.Barker@gaming.ny.gov](mailto:Sarah.Barker@gaming.ny.gov)

Or

Alysan Bowers, Contract Management Specialist 2  
[Alysan.Bowers@gaming.ny.gov](mailto:Alysan.Bowers@gaming.ny.gov)

RFQ-related questions shall be submitted via electronic mail to the email addresses above by the date specified in the Schedule in Section 1.4.

#### 1.9 PROCUREMENT LOBBYING RESTRICTIONS

As required by the New York State Procurement Lobbying Law (New York State's State Finance Law sections 139-j and 139-k), this RFQ includes and imposes certain restrictions on communications between the Commission and a Bidder during the procurement process. A Bidder is restricted from making contacts from the earliest solicitation of offers through final award and approval of the resulting Contract by the Commission, the Office of the New York State Attorney General ("OAG"), and the Office of the New York State Comptroller ("OSC") ("restricted period") to Commission staff other than Designated Contacts unless the contact is permitted by the statutory exceptions set forth in New York State's State Finance Law section 139-j(3)(a). Designated Contacts are identified above in Section 1.8 of this RFQ.

Commission employees are permitted to communicate with Bidders concerning this RFQ only under circumstances described in the New York State Procurement Lobbying Law. Any Bidder causing or attempting to cause a violation or circumvention of those requirements may be disqualified from further consideration for selection.

Commission employees are required to obtain certain information when contacted during the "restricted period" and to determine the responsibility of the Bidder pursuant to sections 139-j and 139-k of New York State's State Finance Law. A violation can result in a determination of non-responsibility, which can result in disqualification for a contract award. In the event of two determinations within a four-year period, a Bidder will be debarred for a

period of four years from obtaining a governmental procurement contract award. Further information about these requirements can be found at: <http://www.ogs.ny.gov/acpl>.

The Commission reserves the right, in its sole discretion, to terminate the Contract in the event that the Commission determines that the certification filed by the Bidder in accordance with New York State's State Finance Law section 139-k was intentionally false or intentionally incomplete. Upon such determination, the Commission may exercise its termination right by providing written notification to the Bidder in accordance with the written notification terms of the Contract.

**The BIDDER/OFFEROR DISCLOSURE/CERTIFICATION FORM, Appendix C, must be completed and submitted with the Bidder's response.**

#### 1.10 CONFIDENTIALITY AND NON-DISCLOSURE AGREEMENT

Each firm must submit a signed and notarized Confidentiality and Non-Disclosure Agreement, incorporated into this RFQ as **Attachment 3**, in order to receive specified Exhibits listed in Section 1.5 of this RFQ. These Exhibits contain confidential information and will only be issued to Bidders who submit the Confidentiality and Non-Disclosure Agreement. These Exhibits will be password protected and sent via email. Passwords will be emailed separately to the contact person designated by the Bidder. Exhibits may assist in the preparation of quotations, but failure to submit the Confidentiality and Non-Disclosure Agreement will not disqualify a bidder.

#### 1.11 QUESTIONS AND INQUIRIES

Questions from Bidders regarding this RFQ must be submitted via electronic mail to [Sarah.Barker@gaming.ny.gov](mailto:Sarah.Barker@gaming.ny.gov) and [Alysan.Bowers@gaming.ny.gov](mailto:Alysan.Bowers@gaming.ny.gov). If questions are provided via an attachment to electronic mail, the questions should be provided in Microsoft Word format. **Neither faxed nor telephoned questions are acceptable.**

Responses to all questions, and any changes to the RFQ resulting from such questions, will be communicated via published addenda, which will be posted to the Commission's website.

A **Bidder Acknowledgement of Addendum Form, Attachment 1**, will be provided with each addendum. Bidders are required to include a signed **Bidder Acknowledgement of Addendum Form** with their respective quotations.

#### 1.12 FORM OF CONTRACTUAL AGREEMENT

The successful applicants will be expected to sign a contract with the Commission. The final contract will be in the form incorporated into the RFQ as **Appendix B** (the "Contract"), or as revised through the RFQ amendment process.

**Appendix A**, Standard Clauses for New York State Contracts, this RFQ, and the Bidder's Quotation submitted in response to the RFQ, are incorporated into the Contract. The Contract will become binding and effective after approval by the Commission, the OAG, and the OSC.

Every successful applicant responding to this RFQ must include in its response a signed Contract in the form attached as **Appendix B**. Signing the Contract Form and submitting it as part of the response serves as acknowledgment and agreement to the terms of the Contract if deemed the Successful Bidder under the RFQ process. **The Commission does not intend to negotiate any changes in the provisions of the Contract following the receipt of Quotations.** Therefore, any exception to the Contract must be raised in a Bidder question submitted to the Commission pursuant to the Schedule and in accordance with the Question and Answer process set forth in this RFQ. **Failure to comply with this requirement will deem the Quotation non-responsive.**

#### 1.13 NON-COLLUSIVE BIDDING REQUIREMENT

In accordance with section 139-d of New York State's State Finance Law, if the Contract is awarded based upon the submission of a Quotation, the Bidder must warrant, under penalty of perjury, that its Quotation was arrived at independently and without collusion aimed at restricting competition. Each Bidder must further warrant that, at the time the Bidder submitted its Quotation, an authorized and responsible person executed and delivered to the Commission a Non-Collusive Bidding Certification on Bidder's behalf.

**The Non-Collusive Bidding Certification form, Appendix D, must be completed and submitted with the Quotation.**

#### 1.14 NEW YORK STATE VENDOR RESPONSIBILITY QUESTIONNAIRE

Bidder agrees to fully and accurately complete the New York State Vendor Responsibility Questionnaire ("Questionnaire"), which is available online at:

<https://www.osc.state.ny.us/state-vendors/vendrep/file-your-vendor-responsibility-questionnaire>. Bidders are encouraged to complete the online form, as it will expedite Contract approval. If the Bidder does not have an online Questionnaire that is current and certified, the Bidder must complete the hardcopy **New York State Vendor Responsibility Questionnaire, Appendix E**. The Bidder acknowledges that the State's execution of the Contract will be contingent upon the Commission's determination that the Bidder is responsible, and that the Commission will be relying upon the Bidder's responses to the Questionnaire in making that determination. The Bidder agrees that if it is determined by the Commission that the Bidder's responses to the Questionnaire were intentionally false or intentionally incomplete, on such determination, the Commission may terminate the Contract by providing ten days' written notification to the Contractor. In no case shall such termination of the Contract by the Commission be deemed a breach thereof, nor shall the Commission be liable for any damages for lost profits or otherwise, which may be sustained by the Contractor as a result of such determination.



**Unless the New York State Vendor Responsibility Questionnaire has been filed online, the hardcopy Questionnaire, Appendix E, must be completed and submitted with the Quotation.**

#### 1.15 DESIGNATION OF PROPRIETARY INFORMATION (FOIL)

During the evaluation process, the content of each Quotation will be held in confidence, and details of any Quotation will not be revealed except as may be required under the New York State Freedom of Information Law found in Article 6 of New York State's Public Officers Law ("FOIL") or other State law. FOIL provides for an exemption from disclosure for trade secrets or information which, if disclosed, would cause substantial injury to the competitive position of a commercial enterprise. This exception applies both during and after the evaluation process.

**If a Bidder believes its Quotation contains any such trade secrets or other confidential information, the Bidder must submit a request with its Quotation to exempt such information from disclosure. Such request must: (a) identify the specific material in the Quotation that the Bidder believes should be exempt from disclosure; (b) identify the location (section, page number) of such material; and (c) state the reasons why FOIL permits the exemption of such information from disclosure.**

Requests for exemption of the entire contents of a Quotation from disclosure generally have not been found to be meritorious and are discouraged. Requests for exemption of information from disclosure should be limited to bona fide trade secrets or specific information, the disclosure of which would cause substantial injury to the Bidder's competitive position.

For proprietary designations, the Commission's legal staff, as directed by the Designated Contacts, will review each designation and communicate with the Bidder in the determination of such designation. Any designation shall not become final until accepted by the Commission via formal letter. Once a designation is final, the Bidder will be required to submit a redacted version of the Quotation consistent with the accepted designation. The redacted version will be the material that is released in response to a FOIL request.

#### 1.16 QUOTATION SUBMISSION

Quotations must be submitted to the attention of **Sarah Barker, Contract Management Specialist 1 or Alysyan Bowers, Contract Management Specialist 2, New York State Gaming Commission, Contracts Office -- 4th Floor, One Broadway Center, Schenectady, NY 12305**. If a Quotation is to be delivered by a method other than U.S. Postal Service, the Bidder should contact one of the Designated Contacts identified in this RFQ prior to delivery, to assure proper receipt of the bid. **Emailed submissions are also acceptable and may be submitted to: [officer.contracting@gaming.ny.gov](mailto:officer.contracting@gaming.ny.gov).**

**A. Late Quotations:**

A Quotation must be received by the Commission on or before the due date and time specified in the Schedule – Part 1 of this RFQ. The Bidder is responsible for timely receipt of its Quotation and should plan for delivery accordingly. Failure of a Bidder to submit a Quotation by the specified time may result in rejection or disqualification of the Quotation.

**B. Multiple Quotations from one Bidder Prohibited:**

A Bidder shall submit only a single Quotation. Submission of multiple Quotations is not permitted and may result in rejection or disqualification of all of the Bidder's Quotations.

**C. Costs Associated with Preparation of Quotations:**

The Commission and State shall not be liable for any of the costs incurred by a Bidder in preparing or submitting a Quotation, and, therefore, the Commission or State will not assume any responsibility or liability for any costs incurred by a Bidder prior to the award and approval of a Contract. The responsibilities and liabilities of the Commission and State shall be limited to those set forth in the Contract.

**1.17 CLARIFICATION PROCESS**

The Commission may request clarification from a Bidder to resolve any ambiguity or questioning information presented in the Quotation. Clarifications are an opportunity to explain, but not to enhance, a Quotation. Requests for clarification may occur throughout the Quotation submission review and/or the Quotation evaluation process. Clarification responses must be in writing and must address only the information requested. Responses must be submitted to the Commission within the time stipulated at the time of the request. As applicable, clarifications will be treated as addenda to the Quotation.

**1.18 SITE VISITS**

The Commission may visit any site where the Bidder conducts, or has conducted, operations similar to the services required in this RFQ. The Bidder shall cooperate in arranging and coordinating such site visits, but the Bidder shall not be permitted to pay for any travel, accommodations, or other expenses of such site visits.

**1.19 DISCLOSURE AND INVESTIGATIONS DURING QUOTATION EVALUATION**

Subsequent to Quotation submission, the Commission may initiate investigations into the backgrounds of the Bidder and individuals or entities related to any officers, directors, members, principals, investors, owners, subcontractors, employees, or any other individuals or entities related to the Bidder, as the Commission may deem appropriate, in

its sole discretion. Such background investigations may include fingerprint identification by the New York State Division of Criminal Justice Services and the Federal Bureau of Investigation, and such additional investigation as may be required.

The Commission may reject a Quotation based upon the results of any such background checks. Each Bidder is advised that any Bidder who knowingly provides false or intentionally misleading information in connection with any investigation by the Commission may cause the Quotation of such Bidder to be rejected, or a contract to be canceled by the Commission, in its sole discretion.

If a Bidder or a substantial subcontractor is a subsidiary of a parent entity, the Commission may also require the above disclosures from the parent entity, in the Commission's sole discretion.

#### 1.20 DISCLOSURE OF LITIGATION AND OTHER INFORMATION

The Commission has a strong interest in the Successful Bidder's continuing ability to provide secure, high quality products and services, and as such, the Commission requires that a Bidder list and summarize pending or threatened litigation, administrative or regulatory proceedings, or similar matters that could materially affect the Bidder. A Bidder, as part of its disclosure requirement, must state whether the Bidder or any of the owners, officers, directors, or partners of such Bidder have ever been convicted of a felony. Failure to disclose any such matter may result in rejection of the Quotation or in termination of a Contract. **Such disclosures must be included with the Bidder's Quotation.**

This disclosure obligation is a continuing requirement. Any such matter commencing after submission of a Quotation and, with respect to the Successful Bidder, after the approval of a Contract, must be disclosed to the Commission in a written statement and in a timely manner.

#### 1.21 NEW YORK STATE PUBLIC OFFICERS LAW

Contractors, consultants, vendors, and subcontractors may hire former Commission employees. However, as a general rule, and in accordance with New York State Public Officers Law section 73, former employees of the Commission may neither appear nor practice before the Commission, nor receive compensation for services rendered on a matter before the Commission, for a period of two years following their separation from Commission service. In addition, former Commission employees are subject to a "lifetime bar" from appearing before the Commission or receiving compensation for services regarding any transaction in which they personally participated, or which was under their active consideration during their tenure with the Commission.

## 1.22 ETHICS REQUIREMENTS

The Successful Bidder and its subcontractor(s) shall not engage any person who is, or has been at any time, in the employ of the State of New York to perform services in violation of the provisions of the New York State Public Officers Law, other laws applicable to the service of State employees, and the rules, regulations, opinions, guidelines, or policies promulgated or issued by the New York State Joint Commission on Public Ethics, or its predecessors (collectively, the "Ethics Requirements"). The Successful Bidder certifies that all its employees and those of its subcontractor(s) who are former employees of the State, and who are assigned to perform services pursuant to the Contract, shall be assigned in accordance with all Ethics Requirements. During the term of the Contract, no person who is employed by the Successful Bidder or its subcontractor(s) and who is disqualified from providing services set forth in the Contract pursuant to any Ethics Requirements may share in any net revenues of the Successful Bidder or its subcontractor(s) derived from the Contract. The Successful Bidder shall identify and provide the State with notice of those employees of the Successful Bidder and its subcontractor(s) who are former employees of the State that will be assigned to perform services pursuant to the Contract, and make sure that such employees comply with all applicable laws and prohibitions. The State may request that the Successful Bidder provide the State with whatever information the State deems appropriate about each such person's engagement, work cooperatively with the State to solicit advice from the New York State Joint Commission on Public Ethics, and, if deemed appropriate by the State, instruct any such person to seek the opinion of the New York State Joint Commission on Public Ethics. The State shall have the right to withdraw or withhold approval of any subcontractor(s) if utilizing such subcontractor(s) for any work performed hereunder would conflict with any of the Ethics Requirements. The State shall have the right to terminate the Contract resultant from this RFQ at any time if any work performed hereunder conflicts with any of the Ethics Requirements.

## 1.23 CONFLICTS OF INTEREST

Throughout the procurement process, Bidders must identify, and bring to the attention of the Commission, actual or apparent conflicts of interest as knowledge of such conflicts arises, as follows:

- A. Disclose any existing or contemplated relationship with any other person or entity, including relationships with any member, shareholders of five percent (5%) or more, or parent, subsidiary, or affiliated firm or entity, that would constitute an actual or potential conflict of interest or appearance of impropriety, relating to other clients/customers of the Bidder, or former officers and employees of the Commission and its Affiliates, in connection with the Bidder rendering services set forth in this RFQ. If a conflict does or might exist, the Bidder must describe how the Bidder would eliminate or prevent such conflicts. The Bidder should also indicate what procedures will be followed to detect, notify the Commission of, and resolve any such conflicts;
- B. Disclose whether the Bidder, or any of its members, shareholders of five percent (5%) or more, parents, affiliates, or subsidiaries has been the subject of any investigation or

disciplinary action by the New York State Joint Commission on Public Ethics or its predecessor State entities (collectively, "JCOPE"), and if so, a brief description must be included indicating how any matter before JCOPE was resolved, or whether it remains unresolved; and

- C. Indicate whether the Bidder (including any proposed subcontractors) has performed work for vendors now active, or seeking to become active, in the provision and/or management of gaming systems in lottery jurisdictions and disclose the nature of such work, including when such work was performed. It is incumbent upon the Bidder to demonstrate clearly that such work could have no real or perceived effect on the Bidder's independence and impartiality in the performance of the work required herein. If the Bidder has not performed work for vendors (as described in this paragraph), Bidders should also indicate so.

**In addition, the Bidder must complete and return with its Quotation, the Vendor Assurance of No Conflict of Interest or Detrimental Effect form, Appendix P.** Any Bidder awarded a contract under this RFQ will have an on-going obligation to inform the Commission of any actual or apparent conflicts of interest. **This disclosure obligation is a continuing requirement.**

#### 1.24 CHANGE IN FINANCIAL CONDITION

If a Bidder who has submitted a Quotation in response to this RFQ experiences a substantial change in financial condition prior to the award of a Contract pursuant to this RFQ, or if a Successful Bidder experiences a substantial change in financial condition during the term of the Contract with the Commission, the Bidder is required to notify in writing the Executive Director of the Commission, or his or her designee, at the time the change occurs or is identified. Failure to notify the Executive Director of the Commission, or his or her designee, of such a change may result in rejection of a Bidder's Quotation or termination of the Contract, in the sole discretion of the Commission. **This disclosure obligation is a continuing requirement.**

#### 1.25 CHANGE IN OWNERSHIP

If a Bidder experiences a material change in ownership prior to the award of the Contract or during the term of a Contract with the Commission, the Bidder is required to notify in writing the Executive Director of the Commission, or his or her designee, at the time the change occurs or is identified, whichever happens earlier. "Material change in ownership" is defined as any merger, acquisition, assignment or change in parties who, in the aggregate, own greater than five percent (5%) of the Bidder or the parent company of the Bidder. Failure to notify the Commission of such a change may result in the rejection of a Bidder's Quotation or termination of the Contract. The Commission reserves the right, based on its assessment of a material change in ownership, to reject a Bidder's Quotation or terminate the Contract. **This disclosure obligation is a continuing requirement.**

## 1.26 NEWS RELEASES

A news release pertaining to this RFQ or the services, evaluation, or projects to which this RFQ relates may not be made without prior written Commission approval, and then only in accordance with express written instructions from the Commission. No outcome of the award under this procurement may be released without prior approval by the Commission, and then only to persons designated by the Commission.

## 1.27 ADVERTISING

Each Bidder agrees not to use the Commission's name, logos, images, nor any data or results arising from this RFQ or Contract as part of any commercial advertising without prior written approval by the Commission, and then only in consultation and cooperation with the Commission.

## 1.28 STATE'S RESERVED AUTHORITY

In addition to any authority set forth elsewhere in this RFQ, the Commission reserves the authority to:

- A. Award a Contract for all, part, or none of the services requested by this RFQ;
- B. Waive any informality or technical defect if, in the judgment of the Commission, the best interest of the Commission will be so served;
- C. Eliminate any non-material mandatory specification(s) that cannot be complied with by any of the prospective Bidders;
- D. Amend the RFQ and direct Bidders to submit Quotation modifications accordingly;
- E. Change any of the scheduled dates stated herein;
- F. Reject any or all Quotations received in response to this RFQ, and reissue a modified version of this RFQ;
- G. Withdraw the RFQ at any time, at the sole discretion of the Commission;
- H. Seek clarifications and revisions to Quotations;
- I. Use information obtained through site visits, management interviews, and investigation of a Bidder's qualifications, experience, ability or financial standing, and any material or information submitted by the Bidder in response to the request by the Commission for clarifying information in the course of evaluation and/or selection under this RFQ;
- J. Disqualify any Bidder whose conduct and/or Quotation fails to conform to the requirements of this RFQ;

- K. Negotiate with the Successful Bidder within the scope of the RFQ in the best interests of the State;
- L. Request best and final offers;
- M. Set aside the original Successful Bidder if the Commission determines that the Bidder is non-responsive or non-responsible. The Commission may then award a Contract to the Bidder with the next highest total combined score; and
- N. Stop the work covered by this RFQ and the Contract at any time that it is deemed the Successful Bidder is unable, unwilling, or incapable of performing the work to the Commission's satisfaction. In the event of such stop, the Commission shall have the right to arrange for the completion of the work in such a manner as it may deem advisable and if the cost thereof exceeds the amount of the Successful Bidder's Quotation, the Successful Bidder and its surety shall be liable to the Commission and the State of New York for any such cost thereof. In the event the Commission stops the work as provided herein, together with the reason thereof, the Bidder shall have ten business days to respond to the Commission's stop order before any such stop order shall become effective. After the ten business days have passed and/or any response received is considered, the Commission may move forward with the original stop order, or modify or withdraw its original stop order, within its discretion.

#### 1.29 PROTEST OR APPEAL

If a Bidder decides to protest the award decision, the following protest procedures shall be followed:

- A. Any protest of the award decision shall be filed with the Commission, no later than ten business days following the date of the Commission's written notification to the unsuccessful Bidder that an award was made;
- B. The protest shall clearly state the basis for the protest and include all relevant documentation supporting such protest;
- C. The Commission shall conduct a review of the protest and issue a written determination to the protesting party within fifteen (15) business days of receipt of the protest. If additional time for issuance of the determination is necessary, the Commission shall inform the Bidder of the delay and of the time frame within which a determination may be expected. The final written determination provided to the Bidder will constitute the Commission's final administrative determination of the protest;
- D. For an unsuccessful Bidder to appeal the Commission's final administrative determination of the Bidder's protest, the unsuccessful Bidder must submit such an appeal to OSC's Bureau of Contracts ("BOC"), within ten business days of the Bidder's receipt of the Commission's final administrative determination. The protest appeal shall

be in writing and shall contain specific factual and/or legal allegations setting forth the basis on which the protesting party challenges the Contract award by the Commission. A copy of the appeal shall be served on the Commission, the Successful Bidder, and any other party that participated in the review of the protest conducted by the Commission. The unsuccessful Bidder's appeal shall contain written affirmation that a copy of the appeal has been served as required by this paragraph;

- E. The appeal shall be filed with: Director, Bureau of Contracts – 11th Floor, New York State Office of the State Comptroller, 110 State Street, Albany, NY 12236;
- F. The Commission will submit an answer to the appeal to the BOC simultaneously with the Commission's delivery of the Contract to the BOC for its review, or within seven business days of the submission of the appeal, whichever is later. The Commission's answer to the appeal shall include written affirmation that, simultaneous with submission to the BOC, the answer was transmitted to the protestor and the Successful Bidder;
- G. The Successful Bidder may, but is not required to, submit to the BOC an answer to the appeal. Such answer shall include written affirmation that the answer was simultaneously delivered to the Commission and the protester and must meet the submission requirements as noted above for the Commission;
- H. The BOC shall evaluate the merits of the protest, the Commission's determination, and any response submitted by an interested party. The BOC, in its review, may require the Commission, the protesting party, the Successful Bidder, or any other interested party to address additional issues raised; may obtain information from an outside source; or may determine whether the BOC deems it necessary to conduct a fact-finding hearing, and the level of formality of any hearing conducted; and
- I. The BOC will issue a written determination addressing the issues raised by the appeal. All interested parties shall be provided with a copy of the determination. The determination shall be made part of the procurement record.

### 1.30 EXECUTIVE ORDER NO. 177 CERTIFICATION

The New York State Human Rights Law, found within Article 15 of the Executive Law, applies to all employers and prohibits discrimination and harassment based on age, race, creed, color, national origin, sex, pregnancy or pregnancy-related conditions, sexual orientation, gender identity, disability, marital status, familial status, domestic violence victim status, prior arrest or conviction record, military status or predisposing genetic characteristics.

The Human Rights Law may also require reasonable accommodation(s) for persons with disabilities and pregnancy-related conditions. A reasonable accommodation is an adjustment to a job or work environment that enables a person with a disability to perform the essential functions of a job in a reasonable manner. The Human Rights Law may also



require reasonable accommodation in employment on the basis of Sabbath observance or religious practices.

In accordance with Executive Order No. 177, the Bidder shall certify that it does not have institutional policies or practices that fail to address the harassment and discrimination of individuals on the basis of their age, race, creed, color, national origin, sex, sexual orientation, gender identity, disability, marital status, military status, or other protected status under the Human Rights Law. The certification is included with this RFQ as **Appendix N, Anti-Discrimination EO 177 Certification.**

Executive Order No. 177 and this certification do not affect institutional policies or practices that are protected by existing law, including, but not limited to the First Amendment of the United States Constitution, Article 1, Section 3 of the New York State Constitution, and section 296(11) of the New York State Human Rights Law.

#### 1.31 CERTIFICATION OF COMPLIANCE WITH STATE FINANCE LAW §139(l)

By submission of this Quotation, each Bidder and each person signing on behalf of any Bidder certifies, and in the case of a joint Quotation each party thereto certifies as to its own organization, under penalty of perjury, that the Bidder has, and has implemented, a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of New York State Labor Law § 201-g. Bidder certification of compliance with State Finance Law § 139-l is included with this RFQ as **Appendix O, Statement on Sexual Harassment.**

## **PART 2 – CONTRACTUAL PROVISIONS**

### 2.1 **GOVERNING LAW**

The Quotation submission process, the evaluation of Quotations, the award procedure, and any Contract resulting from this RFQ shall be governed by the laws of the State of New York and shall be interpreted according to New York State law. All disputes of claims arising under this RFQ or any Contract resulting from this RFQ, other than as specifically set forth in this RFQ, shall be brought exclusively in the appropriate court of the State of New York. By submitting a Quotation, a Bidder waives access to any other court or forum that may have concurrent jurisdiction within or outside New York State to hear or resolve any such dispute or claim.

### 2.2 **STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS**

**Appendix A** - Standard Contract Clauses for New York State Contracts is attached. **Appendix A** becomes part of all New York State contracts and is incorporated in the Contract form found in **Appendix B** of this RFQ.

### 2.3 **CONTRACT ELEMENTS**

The Contract resulting from this RFQ will include the following parts:

- Appendix A – Standard Clauses for New York State Contracts
- Addenda to the Contract
- Appendix B - Contract Form
- Clarifications and Addenda to the RFQ
- RFQ, Appendices and Attachments
- Clarifications to the Bidder's Quotation
- Bidder's Quotation

In the event of a conflict in any provisions of these documents, the order of precedence shall be as listed above from the highest to the lowest.

### 2.4 **SEVERABILITY**

If a court of competent jurisdiction determines any portion of this RFQ and/or the Contract to be invalid, such portion shall be severed, and the remaining portion of the RFQ and/or the Contract shall remain in effect.

## 2.5 TERM OF CONTRACT

The Contract's term is March 1, 2021 through February 28, 2024.

## 2.6 ALL-INCLUSIVE

This is an all-inclusive Contract. Unless otherwise specified, all-inclusive shall mean that the Bidder's Quotation price includes, but is not necessarily limited to, all labor, material, and supplies; all administrative, reporting, or other requirements; and all overhead costs and profit. The Bidder's Quotation price shall also include parking fees and any other ancillary fees and costs, including permits, licenses, insurance, etc. Details of services not explicitly stated in these specifications, but necessarily attendant, are deemed to be understood by the Bidder and included herein.

## 2.7 COMPENSATION

The Successful Bidder will be compensated for services provided in accordance with the Scope of Work at the rates set forth in the Quotation for each type of service indicated.

Payment under the Contract will be in accordance with New York State Prompt Payment Law (Article 11-A of New York State's State Finance Law).

## 2.8 CONTRACT INVOICING AND PAYMENT

Payment for services will be made upon completion of services and upon receipt by the Commission of a proper invoice. Payment for services rendered on an hourly rate basis will be made upon submission by the contractor of monthly, itemized invoices.

Invoices shall be consistent with the pricing provided in the Quotation, as defined in this RFQ. Sales tax should not be included on invoices, as New York State agencies are tax exempt (a tax-exempt certificate will be provided to the Successful Bidder if required).

Monthly invoices shall be submitted as a PDF attachment and directed to the New York State Business Services Center at [accountspayable@ogs.ny.gov](mailto:accountspayable@ogs.ny.gov) and a copy must be directed to the Commission's Finance Office at the following email address: [Gaming.sm.invoice.finance@gaming.ny.gov](mailto:Gaming.sm.invoice.finance@gaming.ny.gov). The Commission shall promptly process all payments due to the Contractor that conform to the provisions of this RFQ and which are approved by the Commission's Contract Administrator and Finance Officer, or designee.

## 2.9 VENDOR IDENTIFICATION NUMBER

**Substitute Form W-9, Appendix F:** To do business with the State of New York, each Bidder is required to obtain a New York State Vendor Identification Number for use in the

Statewide Financial System (“SFS”). If the Bidder does not already have a Vendor ID Number, the Substitute Form W-9 must be completed and submitted directly to the Commission upon notification of award. The purpose of the Substitute Form W-9, which will capture the Contractor’s taxpayer identification number, business name, and business contact person, is to allow the State to establish a Vendor file in the SFS.

**Note:** IRS Form W-9 is not acceptable for this purpose.

## 2.10 ELECTRONIC PAYMENT (EPAYMENTS) PROGRAM

If awarded a Contract pursuant to this RFQ, the Successful Bidder may enroll in the Electronic Payment (“ePayments”) program through the OSC. The ePayments program transfers payments directly into the Consultant’s bank account sooner than the Successful Bidder would receive a payment by check. Upon execution of the Contract, the Successful Bidder will need to submit an Electronic Payment Request. Additional information and procedures for enrollment into the ePayments program can be found at OSC’s website: <https://www.osc.state.ny.us/files/vendors/2017-11/vendor-form-ac3243s-fe.pdf>.

**The Electronic Payment (ePayment) Request, Appendix G, is included with this RFQ for reference and convenience.**

## 2.11 CONSULTANT DISCLOSURE

The Contractor must comply with the requirements of New York State’s State Finance Law section 163(4)(g), which imposes certain reporting requirements on contractors doing business as vendors with New York State. In furtherance of these reporting requirements, the Contractor agrees to complete and submit Contractor’s Planned Employment Report (**Appendix H – Form A**) within two business days after receiving notice of a Contract award and Contractor’s Annual Employment Report (**Appendix H – Form B**) by May 15th for each fiscal year (April 1 – March 31) the Contract term is in effect. Page two of each form provides the necessary addresses for submitting the form.

While the Planned Employment report (Form A) is a one-time projection of the planned employment under the upcoming Contract term, the Annual Employment Report (Form B) is a reporting of the actual employment history for the previous fiscal year.

Forms A and B should be completed as follows:

- **Employment Category:** The Contractor must use specific occupation titles as listed in the O\*net occupational classification system found through the U.S. Department of Labor’s Employment and Training Administration ([www.online.onetcenter.org](http://www.online.onetcenter.org)). The classification system provides a code for various occupational titles; the Contractor should use the code that best defines the employment titles to be utilized under the Contract.

- **Number of Employees:** Enter the number of employees in the employment category employed to provide services (Form A), or who have performed services (Form B), during the reporting period, including part-time employees and employees of subcontractors.
- **Number of Hours Worked or to be Worked:** Enter the number of hours to be worked (Form A), or the number of hours worked (Form B), under the employment category for the relevant reporting periods.
- **Amount payable or paid under the Contract:** Enter the estimated amount to be paid (Form A), or the amount actually paid (Form B), for each employment category for the relevant reporting periods.
- **Scope of Contract (Form B only):** Choose the category that best describes the predominant nature of the services performed under the Contract.

## 2.12 AUDITOR INDEPENDENCE

The Contractor shall annually submit a statement, signed by an authorized signatory, that the firm is independent of the Commission in accordance with the AICPA standards and is able to conduct the proposed audit.

## 2.13 TRANSITION

Upon expiration or termination of this Contract, the Contractor shall, upon the appointment of the successor contractor, provide such successor contractor access to all necessary records in the Contractor's possession relating to the services provided under this Contract. At the Commission's request, the Contractor shall, at no cost to the Commission, also make appropriate staff available to the Commission and to the successor contractor during normal business hours to answer questions regarding such records and the services which have been provided by the Contractor under this Contract. The Contractor shall cooperate to the fullest extent with any successor contractor in order to accomplish a smooth and orderly transition, so that the services required are uninterrupted and are not adversely impacted by the change in contractor.

## 2.14 TAX LAW SECTION 5-A

The Bidder awarded a Contract pursuant to this RFQ must comply with the requirements of New York State Tax Law section 5-a, which requires businesses that are awarded contracts with New York State to certify that they are registered to collect New York State and local sales and use taxes on sales delivered to locations within New York. The OSC or other responsible approver cannot approve the Contract unless the Contractor is registered with the New York State Department of Taxation and Finance to collect sales and compensating use taxes, pursuant to this section.

**The Contractor Certifications—ST-220-CA and ST-220-TD, Appendix I—must be filed in compliance with Tax Law section 5-a. Any Bidder awarded a Contract under this**

**RFQ will, within seven calendar days of notification of award, file ST-220-TD form directly with the New York State Department of Taxation and Finance at the address provided on the form and file the ST-220-CA form with the Commission.**

Bidders can visit the New York State Department of Taxation and Finance website to obtain more information: [https://www.tax.ny.gov/pubs\\_and\\_bulls/tg\\_bulletins/st/section\\_5a.htm](https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/section_5a.htm).

#### 2.15 INSURER QUALIFICATIONS AND INSURANCE REQUIREMENTS

Insurer qualifications and insurance requirements are provided in **Appendix M** of the RFQ. The Contractor must comply with these requirements to remain responsible under the terms of an ensuing Contract.

In the Quotation, a Bidder must provide a statement agreeing that, if awarded a contract under this solicitation, the Bidder will comply with the insurer qualifications and insurance qualifications.

#### 2.16 CONTRACTOR REQUIREMENTS AND PROCEDURES FOR EQUAL EMPLOYMENT AND BUSINESS PARTICIPATION OPPORTUNITIES FOR MINORITY GROUP MEMBERS AND NEW YORK STATE CERTIFIED MINORITY/WOMEN-OWNED BUSINESSES

By submission of a Quotation in response to this solicitation, the Bidder agrees with all of the terms and conditions of Clause 12 of Appendix A – Equal Employment Opportunities for Minorities and Women.

In accordance with Article 15-a of the New York State Executive Law and in conformance with the regulations promulgated by the Minority and Women’s Business Development Division of the New York State Department of Economic Development set forth in 5 NYCRR Parts 140-144, the Bidder agrees to be bound by provisions to promote equality of economic opportunity for minority group members and women, and the facilitation of minority and women-owned business enterprise participation.

**The Equal Employment Opportunities (“EEO”) and Minority and/or Women-Owned Business Enterprises (“M/WBE”) requirements are set forth in Appendix J of this RFQ.**

**The M/WBE goal established under this RFQ is 30%.**

#### 2.17 NEW YORK STATE SERVICE-DISABLED VETERAN-OWNED BUSINESSES

Article 17-B of the New York State Executive Law provides for more meaningful participation in public procurement by certified Service-Disabled Veteran-Owned Businesses (“SDVOB”), thereby further integrating such businesses into New York State’s

economy. The Commission recognizes the need to promote the employment of service-disabled veterans and to ensure that certified SDVOBs have opportunities for maximum feasible participation in the performance of Commission contracts.

In recognition of the service and sacrifices made by service-disabled veterans and in recognition of their economic activity in doing business in New York State, Bidders are expected to consider SDVOBs in the fulfillment of the requirements of the Contract. Such participation may be as subcontractors or suppliers, as protégés, or in other partnering or supporting roles.

**The Participation Opportunities for New York State Certified Service-Disabled Veteran-Owned Businesses form is included with this RFQ as Appendix K.**

**The SDVOB goal established under this RFQ is 6%.**

#### 2.18 SUCCESSFUL BIDDER RESPONSIBILITIES AS PRIMARY CONTRACTOR

The Successful Bidder will be required to assume responsibility for all contractual activities offered in the Quotation whether or not the Successful Bidder performs such activities. Further, the Commission will consider the Successful Bidder to be the sole point of contact regarding contractual matters, including payment of any and all charges resulting from the Contract.

The Successful Bidder may have subcontractors; however, the Successful Bidder must accept full responsibility for the performance of any such subcontractor. If any part of the work is to be subcontracted, responses to this RFQ must include a list of subcontractors, as provided in **PART 4 - QUOTATION**.

#### 2.19 APPROVAL OF STAFFING

The Commission reserves the right to review and, if perceived necessary in its discretion, disapprove of any employee of the Successful Bidder that is assigned to the Commission Contract, either at Contract inception or during the term or any extension thereof.

#### 2.20 NEW YORK STATE SUBCONTRACTORS AND SUPPLIERS

Bidders are strongly encouraged and expected to consider New York State businesses in the fulfillment of the requirements of the Contract. Such partnering may be as subcontractors, suppliers, protégés, or in other partnering or supporting roles.

**Subcontractor and supplier requirements are set forth in Encouraging Use of New York State Businesses in Contract Performance, Appendix L.**

#### 2.21 SUBCONTRACT APPROVAL

Any subcontractor must first be approved by the Commission, which may require the Successful Bidder to replace subcontractors who are determined to be unacceptable, either upon inception or during the term or any extension of the Contract. Subcontractors are subject to background checks of personnel and principals and may also require licensing.

The Successful Bidder agrees not to subcontract any of its services, unless as indicated in its Quotation, without the prior written approval of the Commission. Approval shall not be unreasonably withheld upon receipt of written request to subcontract.

The Successful Bidder may arrange for a portion(s) of its responsibilities pursuant to the Contract to be subcontracted to qualified, responsible subcontractors, subject to approval of the Commission. If the Successful Bidder determines to subcontract a portion of the services, the subcontractor(s) must be clearly identified and the nature and extent of its involvement in and/or proposed performance under the Contract must be fully explained by the Successful Bidder to the Commission. As part of this explanation, the subcontractor must submit to the Commission a completed **Appendix P, Vendor Assurance of No Conflict of Interest or Detrimental Effect**, as required by the Successful Bidder prior to execution of the Contract (See Section 1.23).

The Successful Bidder retains ultimate responsibility for all services performed under the Contract.

All subcontracts shall be in writing and shall contain provisions that are functionally identical to, and consistent with, the provisions of the Contract including, but not limited to, the body of the Contract, Appendix A – Standard Clauses for NYS Contracts, and the RFQ. Unless waived in writing by the Commission, all subcontracts between the Successful Bidder and subcontractors shall expressly name the State, through the Commission, as the sole intended third-party beneficiary of such subcontract. The Commission reserves the right to review and approve or reject any subcontract, as well as any amendment to said subcontract(s). Such right shall not make the Commission or the State a party to any subcontract, or create any right, claim, or interest in the subcontractor or proposed subcontractor against the Commission.

The Commission reserves the right, at any time during the term of the Contract, to verify that the written subcontract between the Successful Bidder and subcontractor(s) complies with all the provisions of this section and any subcontract provisions contained in this Contract.

The Successful Bidder shall give the Commission immediate notice in writing of the initiation of any legal action or suit that relates in any way to a subcontract with a subcontractor, or that may affect the performance of the Successful Bidder's duties pursuant to the Contract. Any subcontract shall not relieve the Successful Bidder in any way of any responsibility, duty, and/or obligation of the Contract.

If at any time during performance under the Contract, total compensation to a subcontractor exceeds or is expected to exceed \$100,000, that subcontractor shall be required to submit and certify a New York State Vendor Responsibility Questionnaire.



## 2.22 DELEGATION AND/OR ASSIGNMENT

No delegation of any duties under this Contract to another entity shall be binding upon the State until the Commission has given written consent to such delegation; nor shall assignments of rights to moneys due or to become due under this Contract be permitted to any entity other than Contractor, except by express written consent of the Commission.

## 2.23 CODE OF CONDUCT FOR CONTRACTOR

The Commission is an extremely sensitive enterprise because of the nature of the business and because it is government operated. Therefore, it is essential that its operation, and the operation of other enterprises which would be linked to it in the public mind, avoid not only impropriety but also the appearance of impropriety. Due to this, contractors and subcontractors associated with the Commission are expected to:

- A. Offer goods and services only of the highest standards;
- B. Use their best efforts to prevent themselves and their industry from becoming embroiled in unfavorable publicity;
- C. Make sales presentations in a responsible manner, and when it is necessary to point out the superiority of their goods or services over those of their competitors, to do so in such a manner as to avoid unfavorable publicity for the Commission and the industry;
- D. Avoid promotional activities that could be interpreted as improper and result in embarrassment to the industry;
- E. Report security problems or potential security problems promptly to the Commission;
- F. Not offer or give any gift, gratuity, favor, entertainment, loan or any other thing of material monetary value to any Commission employee, or to any individual influencing the outcome of this project; and
- G. At any point during the procurement and resulting Contract the Contractor must identify, and bring to the attention of the Commission, actual or apparent conflicts of interest as knowledge of such conflicts arise.

## 2.24 OWNERSHIP OF MATERIALS

Ownership of all data, documentary material, and reports originated and prepared exclusively for the Commission pursuant to any Contract resulting from this RFQ shall belong to the Commission. The Successful Bidder agrees that, except where noted, all materials, documents, products, reports, data, and other information, whether finished, unfinished, or draft developed, gathered, or compiled pursuant to this Contract by the Successful Bidder are the sole property of the Commission and that they shall not be used

or destroyed by the Successful Bidder or any other person without express written permission of the Commission.

## 2.25 LICENSED INTELLECTUAL PROPERTY

To the extent that the Bidder utilizes or relies upon the Intellectual Property Rights of a third party in fulfilling its obligations under the Contract, the Bidder will provide the Commission with whatever assurance the Commission deems necessary that the use of such third-party intellectual property is permissible. In addition, in the event of failure to perform or a breach of Contract the Bidder shall ensure continued right of use of licensed intellectual property by the Commission. The Commission will not pay a fee for rights already held by the Bidder; however, if fees are incurred for the licensing of intellectual property owned by any third party relevant to the fulfillment of the services under this RFQ, any fees to be paid by the Commission for use of a third party's intellectual property will be negotiated on a case by case basis. The Bidder shall provide a list of any third party's intellectual property relevant to this procurement that the Bidder is currently licensed to use.

## 2.26 COMMISSION SECURITY REQUIREMENTS

The Contractor, including its employees, officers, and agents, shall be required to comply with all present and future security procedures of New York State communicated to it in the performance of the Contract, including ITS Information Security policies and procedures located at <https://its.ny.gov/eiso/policies/security>. In addition, the Contractor, project managers, their employees, officers and agents, and any and all persons involved in projects and work assignments under the Contract will be required, prior to access to any of the Commission's sites, to be given a security clearance by the Commission. Anyone seeking access to a Commission site shall provide his or her name, address, date of birth, company affiliation, and a company point of contact for employment verification, at least one week prior to any site visit. Once preliminary access approval is granted by the Commission, all visitors to a site must provide two forms of valid identification, including one photo ID, and written authorization that they are acting on behalf of a designated employer or contractor. Only after site authorization is confirmed, will the Commission approve access to the Commission site. The Contractor, to the extent the following meets or exceeds ITS Information Security policies described above, shall use industry standard security measures, including standard encryption protocols, to protect and guard the availability and security of all "Confidential Information" as defined within section 13 of the Contract, and adhere to all security policies. The Contractor shall be strictly prohibited from using Confidential Information in any fashion other than that defined herein. The Contractor warrants that it will be properly informed and trained regarding security standards and is prohibited from disclosing Confidential Information to any persons without a need to know. The Commission's information shall not be removed, through any means (stored on non-Commissioned owned devices, photographed, thumb drive, etc.) from any site or facility without express permission, in writing, from Commission management. If removal or storage is required and permission received, Commission electronic data shall be encrypted while at rest and in transit. Upon completion of the assignment, all Commission data must be destroyed in accordance with the sanitization requirements described in ITS

Security Policy NYS-S13-003 (See <https://www.its.ny.gov/document/sanitizationsecure-disposal-standard>) as updated or superseded at the time the sanitization process is implemented, and, where required, Criminal Justice Information Systems (CJIS) sanitization and disposal standards. Data destruction shall be confirmed in writing to the Commission by an authorized representative of the Contractor.

If immediate purging of all data storage components is not possible, the Contractor shall certify that any data remaining in any storage component will be safeguarded to prevent unauthorized disclosures. The Contractor shall then certify to the Commission, in writing, that it has complied with the provisions of this paragraph. The Commission may withhold payment to the Contractor if Commission data is not released to the Commission in accordance with the preceding sections.

A. Physical Security During the Delivery of Contracted Services

- (i) The Contractor shall be solely responsible for the safety and security of the project sites, facilities, and components under this Contract, as well as facility physical access requirements, with the exception that the Contractor is not responsible for overall building security at locations under the control and management of Commission, State, local or federal agencies. The Contractor remains responsible, however, for security of project components or equipment within such buildings (e.g. secure equipment enclosures within the space provided by such agencies). The Contractor shall be responsible for, and shall correct its failure or theft of, any components or portion of the project **due to the Contractor's inadequate physical and/or information security at its cost and expense.**
- (ii) The physical security and the information security of project data shall be provided at a level commensurate with that normally established for a similar system in today's heightened security environment. All components of site security shall be of suitable strength and design and shall reasonably withstand attempts to gain unauthorized access.

B. Access by Personnel

- (i) The Contractor, its officers, agents, subcontractors, and their employees and independent contractors, shall be required to comply with all applicable facility and information security policies and procedures of the Commission and the State in performing the Scope of Work under this RFQ. Such policies and procedures shall be communicated to the Contractor as a condition precedent to Contractor's obligations under this paragraph.
- (ii) The Contractor warrants that each individual performing work under this RFQ is legally eligible to work in the United States and that such eligibility shall be maintained at all times during the engagement while the individual is accessing any Commission site, information systems, or data contained therein. In addition, prior to accessing any Commission site, project information systems or data contained therein, the Contractor, and its officers,

agents, sub-contractors, and their collective employees and independent contractors performing work under this RFQ, shall be required to:

- (a) Obtain security clearance from the Commission, which may include, at the Commission's discretion, a criminal history and/or background investigation of each individual proposed to perform work under the Contract. Each individual assigned to the project by or through the Contractor shall be required to submit identifying information to the Commission.
- (b) Obtain from the Commission and prominently display on their person, Commission-issued identification cards at all times while physically present at any Commission site.
- (iii) When an emergency or other circumstance occurs that renders immediate compliance with the foregoing requirements impractical, the Commission may, in its sole judgment, defer an individual's compliance with the foregoing requirements and grant temporary access. Such deferment shall not be construed as a waiver of the Commission's right to subsequently require security clearance as to any individual previously granted such temporary access; provided however, that even in such circumstances, the Commission approves such individual's access prior to such individual accessing a site, system or data and the Commission may accompany such individual at all times when on-site.
- (iv) The Commission reserves the right, in its sole discretion, and without liability to the Contractor's officers, agents, subcontractors, and their collective employees and independent contractors assigned to work under the Contract, to accompany any such approved individual when on-site, and to withhold approval of and refuse to permit access prior to such an individual accessing a site, system, or data. The Commission also reserves the right, in its sole discretion, and without liability to the Contractor's officers, agents, subcontractors, and their collective employees and independent contractors assigned to work under the Contract, to withhold approval of and refuse to permit access to Commission facilities, electronic information systems or data contained therein to any individual proposed by or through the Contractor (A) who refuses to comply with the security procedures outlined in this section, or (B) where the Commission determines that the individual may present a risk to the Commission's security interests. The Commission shall not be liable for payments or damages of any kind if the Contractor is delayed or unable to perform under the Contract as a result of the Commission's denial of access to any individual(s) pursuant to this section.

## 2.27 NON-EXCLUSIVE RIGHTS

Nothing in this RFQ or the Contract resulting from this RFQ shall preclude the Commission from obtaining services from other sources.

## **PART 3 – SCOPE OF WORK**

### **3.1 SCOPE OF WORK**

The Commission requests a Quotation from CPA firms interested in entering into a contract with the Commission to perform the professional accounting and auditing services listed below:

- A. Examination of the Commission's annual financial statements for the Lottery
- B. Performance of Agreed Upon Procedures for multijurisdictional games

The Contractor will carry out this project under the direction and control of the Commission's Chief Financial Officer in the Division of Lottery.

Background information and detailed requirements for each of the above areas is provided in the sections that follow.

#### **A. EXAMINATION OF FINANCIAL STATEMENTS**

##### **Overview**

The firm selected will be required to conduct examinations, in accordance with GAAS, of the financial statements for all funds included in the Commission's comprehensive annual financial reports for the Lottery's fiscal years ending March 31 in 2021, 2022, and 2023.

##### **Duties and Responsibilities of the Auditor**

The selected firm will be expected to:

- Conduct a pre-audit conference each fiscal year. The purpose of this conference is to discuss the proposed audit plan and establish timelines for completion of the audit.
- Provide an audit engagement letter stating the terms and conditions of the engagement, including the scope of the audit and the firm's commitment.
- Conduct audit fieldwork and provide progress updates to Commission staff explaining; (1) any progress to date not consistent with the fiscal year audit plan and time schedule, and (2) any accounting or auditing concerns that have come to the auditor's attention that would have an impact on the opinion on the financial statements for the fiscal year being examined. The financial statement for fiscal year 2019-2020 is included as Exhibit 1.
- Deliver the audited financial statements and a management letter identifying any internal control deficiencies to the Commission no later than June 30<sup>th</sup> of each year of the Contract term.
- Upon completion of each year's audit and after all deliverables have been received, conduct an exit conference with Commission staff. The exit conference will provide the auditor an opportunity to report on the audit and discuss the content of the auditor's reports and any other significant observations and/or issues identified during the audit.

- If necessary, assist Commission management with advice and counsel pertaining to audit recommendations.

The selected firm will be provided with two SSAE 18, SOC I, Type II Reports that describe the internal control environment of third-party contractors utilized for the full-service Lottery system (International Game Technology, PLC) and the video lottery gaming system (Everi Games, Inc.). A description of the transaction processing performed by these two contractors is included as **Exhibits 2a and 2b respectively** to enable competing firms to better understand how these entities interface with the Commission's operations.

### **Workspace**

A work area at One Broadway Center, Schenectady, NY 12305, including internet connectivity, will be provided for the auditors during their examination of the financial statements. However, the Vendor must be able to perform the entire audit remotely should circumstances and/or restrictions arise, such as those resulting from the COVID-19 pandemic, that would prohibit the Vendor from working at the Commission's headquarters. Equipment and supplies such as binders, personal computers, calculators, etc., are the responsibility of the auditors.

## **B. PERFORMANCE OF AGREED UPON PROCEDURES FOR MULTI-JURISDICTIONAL GAMES**

### **Overview**

The Commission is a party to an agreement entered into with other states participating in multijurisdictional games which currently includes Cash 4 Life, and such other multijurisdictional games with which the Commission's Lottery participates. This agreement requires agreed upon procedures in relation to sales verification, prize verification, or other steps, as well as utilizing a certified public accounting firm to test the Commission's Lottery sales and prize results from April 1 of each year through March 31 of the following year, and the receivable or payable as of March 31.

Draw games may be added or removed to the scope of testing required. Payment will be made to the based on the hourly rates provided, regardless of the number of games tested.

### **Duties and Responsibilities of Tester**

The firm selected will be expected to perform the current Agreed Upon Procedures for each multijurisdictional game for the fiscal years ending on March 31<sup>st</sup> in 2021, 2022, and 2023. There is currently one separate Agreed Upon Procedures for Cash 4 Life. A copy of the New York State Lottery Cash 4 Life with Independent Accountant's Report on Applying Agreed-Upon Procedures for the fiscal year ending March 31, 2019 is provided as **Exhibit 3** as a sample for reference. Please note that the required number of draw dates to be tested, as outlined in paragraph "b" of the sample report provided, is expected to increase to 25.

The tasks outlined in the Agreed Upon Procedures are to be performed annually in accordance with standards established by the AICPA. A report is to be provided to the Commission, by September 30<sup>th</sup> of each year, of the procedural tasks completed and related findings. Because these procedures do not constitute an audit, an opinion will not be required on any of the elements, accounts, or items of the financial statements. Language addressing the expectations and limitations associated with reporting the procedures above is to be mutually agreed upon prior to issuing the annual report.

## **PART 4 – QUOTATION**

### 4.1 **INTRODUCTION**

This Part 4 provides the requirements for the development of a Quotation and the Quotation submission requirements. In preparation of the Quotation, each Bidder should pay special attention to the requirements and information being requested in order to respond fully to the RFQ. Any Quotation found to be incomplete or placing conditions in response to the requirements under this RFQ may be deemed non-responsive and removed from further consideration. **Attachment 4, Document Submittal Checklist**, is provided to assist the Bidder in including all required information and documentation. This checklist must be completed and included with the Bidder's Quotation.

### 4.2 **QUOTATION FORM**

Utilizing the Quotation Form, **Attachment 2a & 2b**, the Bidder is to propose pricing based on the Scope of Work set forth in **Part 3** of this RFQ. **Bidder must use Attachment 2a & 2b as directed. Alternative pricing structures will be deemed non-responsive.**

- A. Examination of Financial Statements (Attachment 2a): The cost breakdown for each year should present the following information:
- The staff titles to be assigned to the work;
  - The hourly rates for each staff title;
  - An estimate of the number of hours needed to complete the project for each staff title; and
  - The total annual price to the Commission.

The total annual price to the Commission shall constitute the maximum amount that the firm will be allowed to bill the Commission annually. If the firm completes the work in less time than estimated, only the actual number of hours worked may be billed.

The Bidder must list the specific staff titles to be used, including specialty titles, as only the titles and corresponding rates proposed can be billed. Additionally, a person can only be billed under one title, even if working on different projects.

- B. Performance of Agreed Upon Procedures for Multi-jurisdictional Games (Attachment 2b): The cost breakdown for each year should present the following information:
- The staff titles to be assigned to the work;
  - The hourly rates for each staff title;
  - The number of hours the firm estimates will be needed to complete the project for each staff title; and
  - The total annual price to the Commission.



**Pricing submitted on Attachment 2b will apply to each game reviewed.**

The total annual price to the Commission shall constitute the maximum amount that the firm will be allowed to bill the Commission annually for each game. If the firm completes the work in less time than estimated, only the actual number of hours worked may be billed.

The Bidder must list the specific titles to be used, including specialty titles as only the titles and corresponding rates proposed can be billed. Additionally, a person can only be billed under one title, even if working on different projects.

**4.3 REFERENCES**

The firm must include at least three references relevant to any of the requested services. References must include company name, contact person (name, title, phone number, email address, and mailing address). Information provided must also include a general statement of the type of engagement performed by the Bidder for this reference.

**4.4 SUBCONTRACTORS**

If applicable, list all subcontractors, including firm name and address, contact person, and a complete description of work to be subcontracted. Descriptive information relative to the subcontractor's organization and capabilities must be included.

## **PART 5 – AWARD**

### **5.1 METHOD OF AWARD**

The Commission intends to procure these services pursuant to its discretionary purchasing authority under State Finance Law section 163(6). This procurement opportunity is limited to New York State small businesses and businesses certified pursuant to Article 15-A of the New York State Executive Law, and/or businesses certified pursuant to Article 17-B of the New York State Executive Law.

### **5.2 INFORMATION FROM OTHER SOURCES**

The Commission reserves the right to obtain from sources other than the Bidder, information concerning a Bidder, the Bidder's offerings and capabilities, and the Bidder's performance, that the Commission deems pertinent to this RFQ.

References will be checked regarding the Bidder's past experience. The Commission reserves the right to contact references as many times as is necessary and to contact as many references as is necessary, to obtain a complete understanding of the Bidder's performance and experience.

### **5.3 NOTICE OF AWARD**

A Contract award notification letter will be sent to the Successful Bidder and unsuccessful Bidders indicating award subject to approval by the OAG and the OSC.

No public discussion or news releases relating to this RFQ or the resulting Contract shall be made by any Bidder without the prior approval of the Commission.

### **5.4 DEBRIEFINGS**

The Commission shall, upon request, provide a debriefing to any unsuccessful Bidder that responded to this solicitation regarding the reasons that the Bidder's response was not selected for an award. A debriefing shall be requested by the unsuccessful Bidder within 15 calendar days of release by the state agency of a notice in writing or electronically that the Bidder's offer is unsuccessful.

APPENDIX A

STANDARD CLAUSES FOR NEW YORK STATE CONTRACTS

PLEASE RETAIN THIS DOCUMENT  
FOR FUTURE REFERENCE.

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## STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licenser, licensee, lessor, lessee or any other party):

**1. EXECUTORY CLAUSE.** In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

**2. NON-ASSIGNMENT CLAUSE.** In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the State's previous written consent, and attempts to do so are null and void. Notwithstanding the foregoing, such prior written consent of an assignment of a contract let pursuant to Article XI of the State Finance Law may be waived at the discretion of the contracting agency and with the concurrence of the State Comptroller where the original contract was subject to the State Comptroller's approval, where the assignment is due to a reorganization, merger or consolidation of the Contractor's business entity or enterprise. The State retains its right to approve an assignment and to require that any Contractor demonstrate its responsibility to do business with the State. The Contractor may, however, assign its right to receive payments without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

**3. COMPTROLLER'S APPROVAL.** In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds \$50,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds \$25,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed \$85,000 (State Finance Law § 163.6-a). However, such pre-approval shall not be required for any contract established as a centralized contract through the Office of General Services or for a purchase order or other transaction issued under such centralized contract.

**4. WORKERS' COMPENSATION BENEFITS.** In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the

Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

**5. NON-DISCRIMINATION REQUIREMENTS.** To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment, nor subject any individual to harassment, because of age, race, creed, color, national origin, sexual orientation, gender identity or expression, military status, sex, disability, predisposing genetic characteristics, familial status, marital status, or domestic violence victim status or because the individual has opposed any practices forbidden under the Human Rights Law or has filed a complaint, testified, or assisted in any proceeding under the Human Rights Law. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of \$50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

**6. WAGE AND HOURS PROVISIONS.** If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Article 8 of the Labor Law, the Contractor understands and agrees that the filing of payrolls in a manner consistent with Subdivision 3-

a of Section 220 of the Labor Law shall be a condition precedent to payment by the State of any State approved sums due and owing for work done upon the project.

**7. NON-COLLUSIVE BIDDING CERTIFICATION.** In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further affirms that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

**8. INTERNATIONAL BOYCOTT PROHIBITION.** In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds \$5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2 NYCRR § 105.4).

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

**10. RECORDS.** The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, the "Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an examination, as well as the

agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

**11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION.** (a) Identification Number(s). Every invoice or New York State Claim for Payment submitted to a New York State agency by a payee, for payment for the sale of goods or services or for transactions (e.g., leases, easements, licenses, etc.) related to real or personal property must include the payee's identification number. The number is any or all of the following: (i) the payee's Federal employer identification number, (ii) the payee's Federal social security number, and/or (iii) the payee's Vendor Identification Number assigned by the Statewide Financial System. Failure to include such number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or Claim for Payment, must give the reason or reasons why the payee does not have such number or numbers.

(b) Privacy Notification. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in the Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

**12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN.** In accordance with Section 312 of the Executive Law and 5 NYCRR Part 143, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of

\$25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of \$100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of \$100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then the following shall apply and by signing this agreement the Contractor certifies and affirms that it is Contractor's equal employment opportunity policy that:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on State contracts and will undertake or continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein; and

(c) the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a," "b," and "c" above, in every subcontract over \$25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this clause. The

contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Department of Economic Development's Division of Minority and Women's Business Development pertaining hereto.

**13. CONFLICTING TERMS.** In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

**14. GOVERNING LAW.** This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

**15. LATE PAYMENT.** Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

**16. NO ARBITRATION.** Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

**17. SERVICE OF PROCESS.** In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

**18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS.** The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of Section 165 of the State Finance Law, (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by

any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in § 165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

**19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES.** In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

**20. OMNIBUS PROCUREMENT ACT OF 1992.** It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority- and women-owned business enterprises as bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development  
Division for Small Business  
Albany, New York 12245  
Telephone: 518-292-5100  
Fax: 518-292-5884  
email: [opa@esd.ny.gov](mailto:opa@esd.ny.gov)

A directory of certified minority- and women-owned business enterprises is available from:

NYS Department of Economic Development  
Division of Minority and Women's Business Development  
633 Third Avenue  
New York, NY 10017  
212-803-2414  
email: [mwbecertification@esd.ny.gov](mailto:mwbecertification@esd.ny.gov)  
<https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp>

The Omnibus Procurement Act of 1992 (Chapter 844 of the Laws of 1992, codified in State Finance Law § 139-i and Public Authorities Law § 2879(3)(n)-(p)) requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than \$1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority- and

women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

(c) The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

**21. RECIPROCITY AND SANCTIONS PROVISIONS.** Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively, codified in State Finance Law § 165(6) and Public Authorities Law § 2879(5)) require that they be denied contracts which they would otherwise obtain. NOTE: As of October 2019, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii.

**22. COMPLIANCE WITH BREACH NOTIFICATION AND DATA SECURITY LAWS.** Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law § 899-aa and State Technology Law § 208) and commencing March 21, 2020 shall also comply with General Business Law § 899-bb.

**23. COMPLIANCE WITH CONSULTANT DISCLOSURE LAW.** If this is a contract for consulting services, defined for purposes of this requirement to include analysis, evaluation, research, training, data processing, computer programming, engineering, environmental, health, and mental health services, accounting, auditing, paralegal, legal or similar services, then, in accordance with Section 163 (4)(g) of the State Finance Law (as amended by Chapter 10 of the Laws of 2006), the Contractor shall timely, accurately and properly comply with the requirement to submit an annual employment report for the contract to the agency that awarded the contract, the Department of Civil Service and the State Comptroller.



**24. PROCUREMENT LOBBYING.** To the extent this agreement is a "procurement contract" as defined by State Finance Law §§ 139-j and 139-k, by signing this agreement the contractor certifies and affirms that all disclosures made in accordance with State Finance Law §§ 139-j and 139-k are complete, true and accurate. In the event such certification is found to be intentionally false or intentionally incomplete, the State may terminate the agreement by providing written notification to the Contractor in accordance with the terms of the agreement.

**25. CERTIFICATION OF REGISTRATION TO COLLECT SALES AND COMPENSATING USE TAX BY CERTAIN STATE CONTRACTORS, AFFILIATES AND SUBCONTRACTORS.**

To the extent this agreement is a contract as defined by Tax Law § 5-a, if the contractor fails to make the certification required by Tax Law § 5-a or if during the term of the contract, the Department of Taxation and Finance or the covered agency, as defined by Tax Law § 5-a, discovers that the certification, made under penalty of perjury, is false, then such failure to file or false certification shall be a material breach of this contract and this contract may be terminated, by providing written notification to the Contractor in accordance with the terms of the agreement, if the covered agency determines that such action is in the best interest of the State.

**26. IRAN DIVESTMENT ACT.** By entering into this Agreement, Contractor certifies in accordance with State Finance Law § 165-a that it is not on the "Entities Determined to be Non-Responsive Bidders/Offerers pursuant to the New York State Iran Divestment Act of 2012" ("Prohibited Entities List") posted at: <https://ogs.ny.gov/list-entities-determined-be-non-responsive-biddersofferers-pursuant-nys-iran-divestment-act-2012>

Contractor further certifies that it will not utilize on this Contract any subcontractor that is identified on the Prohibited Entities List. Contractor agrees that should it seek to renew or extend this Contract, it must provide the same certification at the time the Contract is renewed or extended. Contractor also agrees that any proposed Assignee of this Contract will be required to certify that it is not on the Prohibited Entities List before the contract assignment will be approved by the State.

During the term of the Contract, should the state agency receive information that a person (as defined in State Finance Law § 165-a) is in violation of the above-referenced certifications, the state agency will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then the state agency shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, or declaring the Contractor in default.

The state agency reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

**27. ADMISSIBILITY OF REPRODUCTION OF CONTRACT.** Notwithstanding the best evidence rule or any other legal principle or rule of evidence to the contrary, the Contractor acknowledges and agrees that it waives any and all objections to the admissibility into evidence at any court proceeding or to the use at any examination before trial of an electronic reproduction of this contract, in the form approved by the State Comptroller, if such approval was required, regardless of whether the original of said contract is in existence.

**Contract for  
Certified Public Accounting Services for  
the New York State Gaming Commission**

**# C202012**

THIS AGREEMENT made this [XXX] day of [XXXXXX], 20\_\_ is entered into by and between the NEW YORK STATE GAMING COMMISSION, an executive agency of the State of New York having an office at One Broadway Center, Schenectady, New York 12305 (the "Commission"), and [name of company], having an office at [address of company] (the "Contractor"). The Commission is the operator of the New York Lottery program (the "Lottery"), on behalf of the State of New York (the "State").

WHEREAS the Contractor submitted a quotation dated [\_\_\_\_\_] (the "Quotation"), pursuant to a Request for Quotation (the "RFQ", including any amendments to the Request for Quotation prior to award of a Contract) dated \_\_\_\_\_, and which the Commission selected pursuant to its discretionary purchasing authority under New York State's State Finance Law section 163(6), from quotations submitted by New York State small businesses and businesses certified pursuant to Articles 15-A and/or 17-B of New York State Executive Law;

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises hereinafter set forth, the parties hereto agree as follows:

1. **Scope of Services.** The Contractor, in exchange for the compensation paid by the Commission pursuant to this Contract, agrees to provide the Commission with Certified Public Accounting ("CPA") services, including, but not limited to, auditor services, as more fully set forth in the RFQ. Both the RFQ and the Contractor's Quotation are hereby incorporated by reference into this Contract with the same force and effect as if they were fully set forth herein.
2. **Term.** This Contract shall be effective from March 1, 2021 through February 28, 2024.

3. **Merger and Modification.** This Contract, including its exhibits and incorporated documentation, constitutes the entire agreement between the parties. There are no understandings, agreements, or representations, oral or written, not specified within this Contract. This Contract may not be modified, supplemented or amended, in any manner, except by mutual agreement, as set forth in a written amendment to the Contract, signed by both parties.
  
4. **Compensation, Invoicing, and Payment.** The Contractor will be compensated for work performed pursuant to this Contract, excluding any travel or incidental expenses incurred by the Contractor pursuant to this Contract. Sales tax shall not be included on invoices as New York State agencies are exempt from paying sales tax. The Commission will supply a tax-exempt form if requested by the Contractor.

The Contractor will be compensated as provided herein for work begun by the Contractor during the term of the Contract, that is completed within a reasonable time after the Contract's Term end date, with the Commission determining the reasonableness of the time proposed or used, and reserving the right to deny payment if work is completed within an unreasonable time after the Contract's Term end date.

**Compensation for this Contract shall not exceed the amount of [XXXXXXXXXXXXXXXXXX].**

5. **Contract Invoicing and Payment.** The Contractor shall submit invoices on a monthly basis as a PDF email attachment and directed via email to the New York State Business Services Center at [accountspayable@ogs.ny.gov](mailto:accountspayable@ogs.ny.gov) with a copy emailed to the Commission's Finance Office at [Gaming.sm.invoice.finance@gaming.ny.gov](mailto:Gaming.sm.invoice.finance@gaming.ny.gov).

Payment under this Contract will be in accordance with New York State's Prompt Payment Law (Article 11-A of New York State's State Finance Law). Payment for services will be made upon completion of the services, in accordance with the terms of the RFQ, and upon receipt and approval by the Commission of a proper invoice.

6. **Approvals Required.** This Contract, and any extension of the term of this Contract or any amendment of the provisions of this Contract, shall not be effective and binding upon the Commission, the State of New York, or the Contractor, unless and until approved by the Office of the New York State Attorney General (“OAG”), and the Office of the New York State Comptroller (“OSC”), as indicated by their execution of this Contract. The Commission agrees to exercise its best efforts to obtain such approval.
7. **Mutual Cooperation.** The objective of this Contract is to ensure that CPA services are provided to the Commission as set forth in this Contract. The parties agree to cooperate fully in good faith and to assist each other, to the extent reasonably practicable, in order to accomplish that objective.
8. **Standards of Performance.** The Contractor warrants that it possesses the experience, knowledge, character, and licenses necessary to perform the scope of services described in this Contract. The Contractor shall perform such services in a competent and professional manner to the satisfaction of the Commission.
9. **Auditor Independence.** The Contractor shall submit annually, a statement, signed by an authorized signatory, that the Contractor is independent of the Commission in accordance with the American Institute of Certified Public Accountants (“AICPA”) and Generally Accepted Accounting Principles (“GAAP”) standards, and is able to conduct any proposed audit and test.
10. **Termination.**
  - a. The Commission shall have the right to terminate this Contract, without showing cause, by providing written notice to the Contractor in accordance with Section 15 of this Contract for any of the following:
    - i. convenience; or
    - ii. a finding that the certification filed by the Contractor in accordance with New York State Finance Law § 139-k was intentionally false or intentionally incomplete.
  - b. The Commission shall have the right to terminate this Contract for any of the following causes:

- i. the Contractor's fraudulent or otherwise criminal act against the Commission;
- ii. a material breach by the Contractor of any of the provisions of this Contract;
- iii. the Contractor's filing for bankruptcy in a court of competent jurisdiction;
- iv. a determination by a court of competent jurisdiction that the Contractor is bankrupt or insolvent;
- v. a good faith determination by the Commission that continuation of the Contract could place the integrity or public perception of the Commission in jeopardy;
- vi. a determination by the Commission's Executive Director, or his or her designee, that the Contractor is non-responsible or nonresponsible; or
- vii. a conviction of the Contractor or any of its directors, officers, or employees, of any criminal offense which, in the sole reasonable opinion of the Commission's Executive Director, or his or her designee, would be prejudicial to public confidence in the Commission.

In the event the Commission decides to exercise the right to terminate this Contract for cause, the Commission shall give the Contractor a written Notice of Intention to Terminate for Cause ("Notice") which states clearly and specifically the cause for which termination is sought. The Contractor shall be entitled to a period of thirty (30) days from receipt of such Notice to correct or cure the cause to the reasonable satisfaction of the Commission, in which case such Notice shall be deemed withdrawn and a nullity.

If termination is sought due to a criminal conviction described in subparagraph (vii) of paragraph (b) of this Section, the cause for termination shall be deemed to be cured if the Contractor causes or obtains the dismissal, resignation, retirement or other removal of the person convicted of such offense during such thirty (30) day period.

Where the Contractor is determined by the Commission's Executive Director or his or her designee to be non-responsible or nonresponsible as described in subparagraph (vi) of paragraph (b) of this Section, upon written notice to the Contractor, and a

reasonable opportunity to be heard with appropriate Commission officials or staff, the Contract may be terminated by the Executive Director or his or her designee at the Contractor's expense. In such event, the Executive Director, or his or her designee, may complete the contractual requirements in any manner he or she may deem advisable and pursue available legal or equitable remedies for breach.

(c) In the event that this Contract is terminated under the provisions of (a) or (b) of this section, the Contractor shall be entitled to payment for services rendered and materials provided prior to the termination, and subject to setoff, if any, for claims by the Commission against the Contractor. In no event shall the Commission be liable to the Contractor for lost profits, or incidental, consequential, or special damages based upon the exercise of the Commission's termination rights.

#### **11. Responsibility.**

- a. The Contractor shall at all times during the Contract term remain responsible as defined by New York State's State Finance Law §163(1)(c). The Contractor agrees, if requested by the Commission's Executive Director, or his or her designee, to present evidence regarding the Contractor's continuing legal authority to do business in the State of New York, as well as its integrity, experience, ability, prior performance, and organizational and financial capacity.
- b. The Commission's Executive Director, or his or her designee, in his or her sole discretion, reserves the right to suspend any or all activities under this Contract, at any time, when he or she discovers information that calls into question the responsibility of the Contractor. In the event of such suspension, the Contractor will be given written notice outlining the particulars of such suspension. Upon issuance of such suspension, the Contractor must comply with the terms of the suspension. The Contractor may resume performance of this Contract at such time as the Commission's Executive Director, or his or her designee, issues a written notice authorizing its resumption.

#### **12. Conflicts of Interest.**

- a. The Contractor shall provide a completed "Vendor Assurance of No Conflict of Interest or Detrimental Effect" form (or any updated form identified by the

Commission for the same purpose), signed by an authorized executive or legal representative of the Contractor. The Contractor hereby reaffirms the attestations made in the Quotation, and covenants and represents that there is, and shall be, no actual or potential conflict of interest that could prevent the Contractor's satisfactory or ethical performance of duties required to be performed pursuant to the terms of this Contract. The Contractor shall have a duty to notify the Commission immediately of any actual or potential conflicts of interest.

- b. In conjunction with any subcontract under this Contract, the Contractor shall obtain and deliver to the Commission, prior to entering into a subcontract, a completed "Vendor Assurance of No Conflict of Interest or Detrimental Effect" form (or any updated form identified by the Commission for the same purpose), signed by an authorized executive or legal representative of the subcontractor with which the Contractor has contracted. The Contractor shall also require in any subcontracting agreement that the subcontractor, in conjunction with any further subcontracting agreement, obtain and deliver to the Commission a signed and completed "Vendor Assurance of No Conflict of Interest or Detrimental Effect" form (or any subsequent form required by the Commission for this same purpose) for each of any subcontractors' subcontractors prior to entering into a subcontract.
- c. The Commission and the Contractor recognize that conflicts may occur in the future due to the Contractor's existing or new relationships. The Commission will review the nature of any relationship and reserves the right to terminate this Contract if, in the judgment of the Commission, a real or potential conflict of interest cannot be cured.

### **13. Confidentiality and Non-Disclosure.**

- a. For the purposes of this section, "Confidential Information" means any information not generally known to the public, whether oral or written, that the Commission identifies as confidential and discloses to the Contractor so that the Contractor can provide services to the Commission pursuant to this Contract. The Commission will identify written Confidential Information by marking it with the word "Confidential" and will identify oral Confidential Information as confidential at the time of disclosure to the Contractor. Confidential Information may include, but is not limited to the following:

- i. operational and infrastructure information relating to quotation documents, plans, drawings, specifications, reports, product information;
  - ii. business and security processes and procedures;
  - iii. personnel and organizational data, and financial statements; information system IP addresses, passwords, security controls, architectures, and designs; and
  - iv. such other data, information, and images that the Commission deems confidential.
- b. Confidential Information does not include information that, at the time of the Commission's disclosure to the Contractor:
  - i. is already in the public domain or becomes publicly known through no act of the Contractor;
  - ii. is already known by the Contractor free of any confidential obligations;
  - iii. is information that the Commission has approved in writing for disclosure; or
  - iv. is required to be disclosed by the Contractor pursuant to law so long as the Contractor provides the Commission with notice of such disclosure requirement and the opportunity to defend prior to any such disclosure.
- c. The Contractor may use Confidential Information solely for the purposes of providing services to the Commission pursuant to this Contract. The Contractor shall not make copies of any written Confidential Information without the express written permission of the Commission. The Commission's disclosure of Confidential Information to the Contractor shall not convey to the Contractor any right to, or interest in, such Confidential Information and the Commission shall retain all right and title to such Confidential Information at all times.
- d. The Contractor shall hold Confidential Information confidential to the maximum extent permitted by law. The Contractor shall safeguard Confidential Information with at least the same level of care and security, using all reasonable and necessary security measures, devices, and procedures that the Contractor uses to maintain its own confidential information.
- e. Upon written request by the Commission, the Contractor shall return all written Confidential Information to the Commission.



14. **Records Retention.** The retention of records required by the Contractor under this Contract shall be retained for the periods specified in Appendix A. Such records may be retained in their original form, or in any other reliable and readily retrievable format, at the option of the Contractor.
15. **Notice.** All notice required by this Contract shall be sufficient if in writing and sent by certified mail with return receipt requested, unless otherwise specifically allowed to be provided by email. All other communications shall be sufficient if communicated in writing by First Class Mail or hand delivery to the following addresses or to such other addresses as may be designated from time to time by the parties in writing:

As to the Commission:

Executive Director of the New York State Gaming Commission  
One Broadway Center  
Post Office Box 7500  
Schenectady NY 12301-7500

As to the Contractor:

[Company Name and Address]

16. **Liability and Indemnification.** The Contractor shall be responsible for all damages to life and property due to activities of the Contractor, the Contractor's subcontractors and sub-subcontractors, if any, and the Contractor's agents or employees, in connection with performance of services under this Contract. To the extent permitted by law, the Contractor shall forever defend, indemnify, and hold harmless the State of New York, the Commission, and their respective commissioners, officers, agents, directors, employees, other contractors, and sales agents, and all agents, employees, officers and directors of such contractors and sales agents ("the Indemnified Parties"), from and against any and all claims, liabilities, losses, damages, costs, injuries, debts or expenses (including reasonable fees, court costs, and expenses of attorneys of the Commission's choice), which may be made, incurred, suffered, or required in whole or in part based on, arising out of, or being related to the Contractor's response to this RFQ, as well as the Contractor's and the Contractors' subcontractors' and sub-subcontractors' (a) obligations

to the State of New York or other governmental or legal authority, (b) contracts and subcontracts (including sub-subcontracts), and (c) products and services provided under the Contract.

17. **Relationship**. The relationship of the Contractor to the Commission arising out of this Contract shall be that of an independent contractor. The Contractor retains sole and absolute discretion in the manner and means of carrying out the Contractor's activities and responsibilities under this Contract, except to the extent specified in this Contract. The Contractor, all employees of the Contractor, and the Contractor's subcontractor(s) and sub-subcontractors, if any, in accordance with their respective status as an independent contractor, agree that they will conduct themselves consistent with such status, that they will neither hold themselves out as, nor claim to be, an officer or employee of the Commission or the State of New York, and that they will not make any claim, demand or application for any right or privilege applicable to an officer or employee of the Commission or the State of New York, including, but not limited to, workers' compensation coverage, unemployment insurance benefits, Social Security coverage, or retirement membership or credit.

All personnel of the Contractor shall be within the employ of the Contractor only, or shall be duly contracted subcontractors of the Contractor, with the Contractor alone responsible for their work, the direction thereof, and their compensation. Nothing in this Contract shall impose any liability or duty on the Commission or the State of New York, for any acts, omissions, liabilities or obligations of the Contractor, a subcontractor, a sub-subcontractor, or any agent of the Contractor for any taxes, unemployment insurance, and workers' compensation. The Contractor hereby agrees to defend, indemnify, and hold harmless the Indemnified Parties from and against any and all claims, liabilities, losses, damages, costs, injuries, debts or expenses (including reasonable fees, court costs, and expenses of attorneys of the Commission's choice).

18. **Force Majeure**. A Force Majeure occurrence is an event or effect that cannot be reasonably anticipated or controlled. As used herein, Force Majeure means riot, sabotage, boycott, embargo, or civil or military disturbances; interruption of or delay in

transportation; national emergency; acts of terrorism; inability to procure material; failure of electricity or other utilities; restrictive laws, regulations or orders, or any act or failure to act, of any federal, state or local government or governmental agency or authority; confiscation or seizure by any governmental authority; condemnations by any governmental authority; riots or insurrection; wars or war-like actions; earthquakes, flood, storms, wash-outs, fire, lightning or other severe inclement weather, or other acts of god; explosions or other accidents; nuclear reaction or radiation; epidemic, pandemic, or other public health crisis or emergency, whether national or local; interruption or loss of internet, computer, telephone, broadcast or other communications or service; or other similar causes which are beyond the control of the party affected and which, by the exercise of reasonable diligence, said party is unable to prevent.

Neither the Contractor nor the Commission shall be liable to the other for any delay in or failure of performance under this Contract due to a Force Majeure occurrence. Any such delay in or failure of performance shall not constitute a breach of the Contract or give rise to any liability for damages. The Commission shall extend the period for performance, subject to the provisions of Section 6 – Approvals Required, of this Contract, to enable complete performance by the Contractor if reasonable diligence is exercised after the cause of delay or failure has been removed.

19. **Severability**. If any term or section of this Contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms or sections is unaffected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the Contract did not contain that term.
20. **Documents Incorporated**. Appendix A, Standard Clauses for New York State Contracts, dated October 2019, the RFQ, and the Quotation are hereby incorporated to the same force and effect as if set forth herein.
21. **Order of Precedence**. Any conflict between this Contract and the documents incorporated herein shall be resolved according to the following order of precedence:
  - a. Appendix A – Standard Clauses for New York State Contracts;

- b. Any amendments to the Contract;
- c. Contract;
- d. The RFQ and any clarifying responses by the Commission; and
- e. The Quotation and any clarifying responses by the Contractor.

22. **Miscellaneous Provisions.**

- a. A waiver of enforcement of any provision of this Contract shall not constitute a waiver of any other provision of this Contract nor shall it preclude the affected party from subsequently enforcing such provision.
- b. The headings contained in this Contract are intended for ease of reference only and shall not be interpreted to limit or modify any of the provisions of this Contract.

23. **Spoliation – Notice of Potential Claims.** The Contractor shall promptly notify the Commission of all claims and potential claims that arise, result from, or are related to this Contract. The Contractor shall also take all reasonable steps to preserve all physical evidence and information that may be relevant to the circumstances surrounding a potential claim, while maintaining public safety, and grants to the Commission the opportunity to review and inspect the evidence, including the scene of an accident or documentation involved in such claim or potential claim.

24. **Attorney Fees.** In the event a lawsuit is instituted by the Commission to obtain performance due under this Contract, and the Commission is the prevailing party, the Contractor shall, except when prohibited by statute or other rule of law, pay the Commission's reasonable attorney fees and costs in connection with the lawsuit.

25. **Work Product, Equipment, and Materials.** All work product, equipment, or materials created or purchased under this Contract belong to the Commission and must be delivered to the Commission at the Commission's request upon termination of this Contract. The Contractor agrees that all materials prepared under this Contract are "works for hire" within the meaning of the copyright laws of the United States and assigns to the Commission all rights and interests the Contractor may have in the materials it prepares

under this Contract, including any right to derivative use of the material. The Contractor shall execute all necessary documents to enable the Commission to protect its copyrights under this section.

26. **Representations and Warranties.** The Contractor represents and warrants to the Commission that neither the Contractor, in connection with performing the services in performance of this Contract, nor the completed product delivered by the Contractor, will infringe any patent, copyright, trademark, trade secret, or other proprietary right of any person. The Contractor further represents and warrants to the Commission that it will not use any trade secrets or confidential or proprietary information owned by any third party in performing the services related to this contract or in delivery of the completed product, unless it has obtained the appropriate and legal license to use the same in execution of its services under this Contract. The Contractor further represents and warrants to the Commission that neither the Contractor nor any other company or individual performing services pursuant to this Contract is under any obligation to assign or give any work done under this Contract to any third party.
27. **Counterparts.** This Contract may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Contract delivered by facsimile, e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Contract.
28. **Effectiveness of Contract.** This Contract is not effective until fully executed by both parties through their authorized representatives. Upon full execution, the Contract shall be effective as of the day and year first above written.

IN WITNESS WHEREOF, the parties hereto have executed this Contract, effective as of the day and year first above written.

[CONTRACTOR]

NEW YORK STATE  
GAMING COMMISSION

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

NEW YORK STATE  
Attorney General

NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

### Acknowledgement

#### ACKNOWLEDGEMENT BY INDIVIDUAL

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the foregoing instrument and he/she acknowledged to me that he/she executed the same.

\_\_\_\_\_  
Notary Public

#### ACKNOWLEDGEMENT BY UNINCORPORATED ASSOCIATION

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the above instrument, who, being duly sworn by me, did for himself/herself depose and say that he/she is a member of the firm of \_\_\_\_\_ and that he/she executed the foregoing instrument in the firm name of \_\_\_\_\_, and that he/she had authority to sign same, and he/she did duly acknowledge to me that he/she executed the same as the act and deed of said firm of \_\_\_\_\_, for the uses and purposes mentioned therein.

\_\_\_\_\_  
Notary Public

#### ACKNOWLEDGEMENT BY CORPORATION

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_, before me personally came \_\_\_\_\_, to me known, who, being by me duly sworn did depose and say that he/she resides in \_\_\_\_\_; that he/she is the \_\_\_\_\_ of the \_\_\_\_\_, the corporation described in and which executed the above instrument; and that he/she signed his/her name(s) thereto by authority of the board of directors of said corporation.

\_\_\_\_\_  
Notary Public

**BIDDER/OFFERER DISCLOSURE/CERTIFICATION FORM**

**CONTRACT/PROJECT DESCRIPTION:** Certified Public Accounting Services for Financial Statements and Agreed Upon Procedures

**CONTRACT/PROJECT NUMBER:** #C202012

**RESTRICTED PERIOD FOR THIS PROCUREMENT:** November 9, 2020 through approval of the Office of the State Comptroller.

**PERMISSABLE CONTACTS:** Sarah Barker and Alysyan Bowers

1. CONTACTS - Contractor affirms that it understands and agrees to comply with the procedures on procurement lobbying restrictions regarding permissible contacts in the restricted period for a procurement contract in accordance with State Finance Law §§ 139-j and 139-k.  I agree

2. BIDDER/OFFERER DISCLOSURE OF PRIOR NON-RESPONSIBILITY DETERMINATIONS Pursuant to Procurement Lobbying Law (SFL §139-j)

(a) Has any Governmental Entity made a finding of non-responsibility regarding the individual or entity seeking to enter into the Procurement Contract in the previous four years?

Yes  No

If yes, please answer the following question:

Was the basis for the finding of non-responsibility due to a violation of State Finance Law §139-j?

Yes  No

(c) If "Yes" was the basis for the finding of non-responsibility due to the intentional provision of false or incomplete information to a governmental entity?

Yes  No

If "Yes", please provide details regarding the finding of non-responsibility:

Governmental Entity: \_\_\_\_\_

Date of Finding of Non-Responsibility: \_\_\_\_\_

Basis of Finding of Non-Responsibility (attach additional sheets if necessary):

3. Has any governmental agency terminated or withheld a procurement contract with the above-named individual or entity due to the intentional provision of false or incomplete information?

Yes  No

If yes, provide details:

Governmental Entity: \_\_\_\_\_

Date of Termination or Withholding of Contract: \_\_\_\_\_

Basis of Termination or Withholding: (add additional pages if necessary)

\_\_\_\_\_  
\_\_\_\_\_

4. TERMINATION CLAUSE:

Contractor certifies that all information provided to the Agency with respect to State Finance Law §§139 (j) and 139 (k) is complete true and accurate. If found to be in violation of State Finance Law §§139 (j) and 139 (k), the contract will result in termination.

I AGREE

Name of Contractor's Firm/Company: \_\_\_\_\_

Contractor Address: \_\_\_\_\_  
\_\_\_\_\_

Contractor's signature: \_\_\_\_\_  
*I understand that my signature represents that I am signing and responding to both certifications listed above*

Print Name: \_\_\_\_\_

Occupation of Person signing this form: \_\_\_\_\_

Email Address: \_\_\_\_\_



**Non-Collusive Bidding Certification  
Required By Section 139-D of the State Finance Law**

**By submission of this bid, bidder and each person signing on behalf of bidder certifies, under penalty of perjury, that to the best of his/her knowledge and belief:**

**[1] The prices of this bid have been arrived at independently, without collusion, consultation, communication, or agreement, for the purposes of restricting competition, as to any matter relating to such prices with any other Bidder or with any competitor;**

**[2] Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the Bidder and will not knowingly be disclosed by the Bidder prior to opening, directly or indirectly, to any other Bidder or to any competitor; and**

**[3] No attempt has been made or will be made by the Bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.**

**A BID SHALL NOT BE CONSIDERED FOR AWARD NOR SHALL ANY AWARD BE MADE WHERE [1], [2], [3] ABOVE HAVE NOT BEEN COMPLIED WITH; PROVIDED HOWEVER, THAT IF IN ANY CASE THE BIDDER(S) CANNOT MAKE THE FORGOING CERTIFICATION, THE BIDDER SHALL SO STATE AND SHALL FURNISH BELOW A SIGNED STATEMENT WHICH SETS FORTH IN DETAIL THE REASONS THEREFORE:**

**[AFFIX ADDEDUM TO THIS PAGE IF SPACE IS REQUIRED FOR STATEMENT.]**

**Subscribed to under penalty of perjury under the laws of the State of New York, this \_\_\_\_\_ day \_\_\_\_\_, 2020 as the act and deed of said corporation.**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Signature**



# Gaming Commission

One Broadway Center, Schenectady, NY 12305  
[www.gaming.ny.gov](http://www.gaming.ny.gov)

## Appendix E

The submission of the attached Vendor Responsibility Questionnaire is required with your bid.

You must include your ten-digit Vendor ID identifier number issued by New York State. Please insert the Vendor ID number on the top right corner of pages 2-10 of the questionnaire.

If you have previously submitted a New York State Vendor Questionnaire that was signed less than one year ago in connection with another State solicitation or contract, and there are no material changes to that questionnaire, you may submit an Affidavit of No Change along with a copy of the previously completed Vendor Questionnaire.

You are encouraged to complete the questionnaire online. By doing so, you will not be required to complete the questionnaire for future contracts with New York State agencies, so long as you certify the information every six months.

If you are interested in completing the online questionnaire, please visit the following website for additional information:

<http://www.osc.state.ny.us/vendrep/documents/welcomepkg.pdf>

If you have filed your questionnaire online, please sign below and return only this page with your bid.

-----

Complete the below only if you have filed your questionnaire online, otherwise, please complete the attached questionnaire.

\_\_\_\_\_  
Contractor Name (print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Date

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

You have selected the For-Profit Non-Construction questionnaire which may be printed and completed in this format or, for your convenience, may be completed online using the New York State VendRep System.

**COMPLETION & CERTIFICATION**

The person(s) completing the questionnaire must be knowledgeable about the vendor's business and operations. An owner or officer must certify the questionnaire and the signature must be notarized.

**NEW YORK STATE VENDOR IDENTIFICATION NUMBER (VENDOR ID)**

The Vendor ID is a ten-digit identifier issued by New York State when the vendor is registered on the Statewide Vendor File. This number must now be included on the questionnaire. If the business entity has not obtained a Vendor ID, contact the OSC Help Desk at [ciohelpdesk@osc.state.ny.us](mailto:ciohelpdesk@osc.state.ny.us) or call 866-370-4672.

**DEFINITIONS**

All underlined terms are defined in the "New York State Vendor Responsibility Definitions List," found at [www.osc.state.ny.us/vendrep/documents/definitions.pdf](http://www.osc.state.ny.us/vendrep/documents/definitions.pdf). These terms may not have their ordinary, common or traditional meanings. Each vendor is strongly encouraged to read the respective definitions for any and all underlined terms. By submitting this questionnaire, the vendor agrees to be bound by the terms as defined in the "New York State Vendor Responsibility Definitions List" existing at the time of certification.

**RESPONSES**

Every question must be answered. Each response must provide all relevant information which can be obtained within the limits of the law. However, information regarding a determination or finding made in error which was subsequently corrected is not required. Individuals and Sole Proprietors may use a Social Security Number but are encouraged to obtain and use a federal Employer Identification Number (EIN).

**REPORTING ENTITY**

Each vendor must indicate if the questionnaire is filed on behalf of the entire Legal Business Entity or an Organizational Unit within or operating under the authority of the Legal Business Entity and having the same EIN. Generally, the Organizational Unit option may be appropriate for a vendor that meets the definition of "Reporting Entity" but due to the size and complexity of the Legal Business Entity, is best able to provide the required information for the Organizational Unit, while providing more limited information for other parts of the Legal Business Entity and Associated Entities.

**ASSOCIATED ENTITY**

An Associated Entity is one that owns or controls the Reporting Entity or any entity owned or controlled by the Reporting Entity. However, the term Associated Entity does **not** include "sibling organizations" (i.e., entities owned or controlled by a parent company that owns or controls the Reporting Entity), unless such sibling entity has a direct relationship with or impact on the Reporting Entity.

**STRUCTURE OF THE QUESTIONNAIRE**

The questionnaire is organized into eleven sections. Section I is to be completed for the Legal Business Entity. Section II requires the vendor to specify the Reporting Entity for the questionnaire. Section III refers to the individuals of the Reporting Entity, while Sections IV-VIII require information about the Reporting Entity. Section IX pertains to any Associated Entities, with one question about their Officials/Owners. Section X relates to disclosure under the Freedom of Information Law (FOIL). Section XI requires an authorized contact for the questionnaire information.

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

<b>I. LEGAL BUSINESS ENTITY INFORMATION</b>			
<u>Legal Business Entity Name</u> *		<u>EIN</u> (Enter 9 digits, without hyphen)	
Address of the <u>Principal Place of Business</u> (street, city, state, zip code)		<u>New York State Vendor Identification Number</u>	
		Telephone ext.	Fax
Email		Website	
Additional <u>Legal Business Entity</u> Identities: If applicable, list any other <u>DBA</u> , <u>Trade Name</u> , <u>Former Name</u> , Other Identity, or <u>EIN</u> used in the last five (5) years and the status (active or inactive).			
Type	Name	EIN	Status
1.0 <u>Legal Business Entity</u> Type – Check appropriate box and provide additional information:			
<input type="checkbox"/> <u>Corporation</u> (including <u>PC</u> )		Date of Incorporation	
<input type="checkbox"/> <u>Limited Liability Company (LLC or PLLC)</u>		Date of Organization	
<input type="checkbox"/> <u>Partnership</u> (including <u>LLP</u> , <u>LP</u> or <u>General</u> )		Date of Registration or Establishment	
<input type="checkbox"/> <u>Sole Proprietor</u>		How many years in business?	
<input type="checkbox"/> Other		Date Established	
If Other, explain:			
1.1 Was the <u>Legal Business Entity</u> formed or incorporated in New York State?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If ‘No,’ indicate jurisdiction where <u>Legal Business Entity</u> was formed or incorporated and attach a <u>Certificate of Good Standing</u> from the applicable jurisdiction or provide an explanation if a <u>Certificate of Good Standing</u> is not available.			
<input type="checkbox"/> United States State _____			
<input type="checkbox"/> Other Country _____			
Explain, if not available:			
1.2 Is the <u>Legal Business Entity</u> publicly traded?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide <u>CIK Code</u> or Ticker Symbol			
1.3 Does the <u>Legal Business Entity</u> have a <u>DUNS</u> Number?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” Enter <u>DUNS</u> Number			

\*All underlined terms are defined in the “New York State Vendor Responsibility Definitions List,” which can be found at [www.osc.state.ny.us/vendrep/documents/definitions.pdf](http://www.osc.state.ny.us/vendrep/documents/definitions.pdf).

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**I. LEGAL BUSINESS ENTITY INFORMATION**

1.4 If the <u>Legal Business Entity</u> 's <u>Principal Place of Business</u> is not in New York State, does the <u>Legal Business Entity</u> maintain an office in New York State? (Select "N/A," if <u>Principal Place of Business</u> is in New York State.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
--	--

If "Yes," provide the address and telephone number for one office located in New York State.

1.5 Is the <u>Legal Business Entity</u> a New York State certified <u>Minority-Owned Business Enterprise</u> (MBE), <u>Women-Owned Business Enterprise</u> (WBE), <u>New York State Small Business</u> (SB) or a federally certified <u>Disadvantaged Business Enterprise</u> (DBE)? If "Yes," check all that apply: <input type="checkbox"/> New York State certified <u>Minority-Owned Business Enterprise</u> (MBE) <input type="checkbox"/> New York State certified <u>Women-Owned Business Enterprise</u> (WBE) <input type="checkbox"/> <u>New York State Small Business</u> (SB) <input type="checkbox"/> Federally certified <u>Disadvantaged Business Enterprise</u> (DBE)	<input type="checkbox"/> Yes <input type="checkbox"/> No
---	--

1.6 Identify Officials and Principal Owners, if applicable. For each person, include name, title and percentage of ownership. Attach additional pages if necessary. If applicable, reference to relevant SEC filing(s) containing the required information is optional.

Name	Title	Percentage Ownership <i>(Enter 0% if not applicable)</i>

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**II. REPORTING ENTITY INFORMATION**

2.0 The Reporting Entity for this questionnaire is:

Note: Select only one.

Legal Business Entity

*Note: If selecting this option, “Reporting Entity” refers to the entire Legal Business Entity for the remainder of the questionnaire. (SKIP THE REMAINDER OF SECTION II AND PROCEED WITH SECTION III.)*

Organizational Unit within and operating under the authority of the Legal Business Entity

SEE DEFINITIONS OF “REPORTING ENTITY” AND “ORGANIZATIONAL UNIT” FOR ADDITIONAL INFORMATION ON CRITERIA TO QUALIFY FOR THIS SELECTION.

*Note: If selecting this option, “Reporting Entity” refers to the Organizational Unit within the Legal Business Entity for the remainder of the questionnaire. (COMPLETE THE REMAINDER OF SECTION II AND ALL REMAINING SECTIONS OF THIS QUESTIONNAIRE.)*

**IDENTIFYING INFORMATION**

a) Reporting Entity Name

Address of the Primary Place of Business (street, city, state, zip code)

Telephone

ext.

b) Describe the relationship of the Reporting Entity to the Legal Business Entity

c) Attach an organizational chart

d) Does the Reporting Entity have a DUNS Number?

Yes  No

If “Yes,” enter DUNS Number

e) Identify the designated manager(s) responsible for the business of the Reporting Entity.

*For each person, include name and title. Attach additional pages if necessary.*

Name

Title

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**INSTRUCTIONS FOR SECTIONS III THROUGH VII**

For each “Yes,” provide an explanation of the issue(s), relevant dates, the government entity involved, any remedial or corrective action(s) taken and the current status of the issue(s). For each “Other,” provide an explanation which provides the basis for not definitively responding “Yes” or “No.” Provide the explanation at the end of the section or attach additional sheets with numbered responses, including the Reporting Entity name at the top of any attached pages.

**III. LEADERSHIP INTEGRITY**

*Within the past five (5) years, has any current or former reporting entity official or any individual currently or formerly having the authority to sign, execute or approve bids, proposals, contracts or supporting documentation on behalf of the reporting entity with any government entity been:*

3.0 <u>Sanctioned</u> relative to any business or professional permit and/or license?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other
3.1 <u>Suspended, debarred, or disqualified</u> from any <u>government contracting process</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other
3.2 The subject of an <u>investigation</u> , whether open or closed, by any <u>government entity</u> for a civil or criminal violation for any business-related conduct?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other
3.3 Charged with a misdemeanor or felony, indicted, granted immunity, convicted of a crime or subject to a <u>judgment</u> for: a) Any business-related activity; or b) Any crime, whether or not business-related, the underlying conduct of which was related to truthfulness?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other

For each “Yes” or “Other” explain:

**IV. INTEGRITY – CONTRACT BIDDING**

*Within the past five (5) years, has the reporting entity:*

4.0 Been <u>suspended or debarred</u> from any <u>government contracting process</u> or been <u>disqualified</u> on any government procurement, permit, license, concession, franchise or lease, including, but not limited to, <u>debarment</u> for a violation of New York State Workers’ Compensation or Prevailing Wage laws or New York State Procurement Lobbying Law?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.1 Been subject to a denial or revocation of a government prequalification?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.2 Been denied a contract award or had a bid rejected based upon a <u>non-responsibility finding</u> by a <u>government entity</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.3 Had a low bid rejected on a <u>government contract</u> for failure to <u>make good faith efforts</u> on any <u>Minority-Owned Business Enterprise, Women-Owned Business Enterprise or Disadvantaged Business Enterprise</u> goal or <u>statutory affirmative action requirements</u> on a previously held contract?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.4 Agreed to a voluntary exclusion from bidding/contracting with a <u>government entity</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.5 Initiated a request to withdraw a bid submitted to a <u>government entity</u> in lieu of responding to an information request or subsequent to a formal request to appear before the <u>government entity</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No

For each “Yes,” explain:

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**V. INTEGRITY – CONTRACT AWARD**

*Within the past five (5) years, has the reporting entity:*

- |   |  |
|---|--|
| 5.0 Been <u>suspended</u> , cancelled or <u>terminated for cause</u> on any <u>government contract</u> including, but not limited to, a <u>non-responsibility finding</u> ? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5.1 Been subject to an <u>administrative proceeding</u> or civil action seeking specific performance or restitution in connection with any <u>government contract</u> ?     | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5.2 Entered into a formal monitoring agreement as a condition of a contract award from a <u>government entity</u> ?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |

For each “Yes,” explain:

**VI. CERTIFICATIONS/LICENSES**

*Within the past five (5) years, has the reporting entity:*

- |   |  |
|---|--|
| 6.0 Had a revocation, <u>suspension</u> or <u>disbarment</u> of any business or professional permit and/or license?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6.1 Had a denial, decertification, revocation or forfeiture of New York State certification of <u>Minority-Owned Business Enterprise</u> , <u>Women-Owned Business Enterprise</u> or federal certification of <u>Disadvantaged Business Enterprise</u> status for other than a change of ownership? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

For each “Yes,” explain:

**VII. LEGAL PROCEEDINGS**

*Within the past five (5) years, has the reporting entity:*

- |  |  |
|--|--|
| 7.0 Been the subject of an <u>investigation</u> , whether open or closed, by any <u>government entity</u> for a civil or criminal violation?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7.1 Been the subject of an indictment, grant of immunity, <u>judgment</u> or conviction (including entering into a plea bargain) for conduct constituting a crime?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7.2 Received any OSHA citation and Notification of Penalty containing a violation classified as <u>serious</u> or <u>willful</u> ?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7.3 Had a <u>government entity</u> find a willful prevailing wage or supplemental payment violation or any other willful violation of New York State Labor Law?  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7.4 Entered into a consent order with the New York State Department of Environmental Conservation, or received an enforcement determination by any <u>government entity</u> involving a violation of federal, state or local environmental laws?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7.5 Other than previously disclosed:<br>a) Been subject to fines or penalties imposed by <u>government entities</u> which in the aggregate total \$25,000 or more; or<br>b) Been convicted of a criminal offense pursuant to any administrative and/or regulatory action taken by any <u>government entity</u> ? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

For each “Yes,” explain:



**NEW YORK STATE  
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<b>VIII. FINANCIAL AND ORGANIZATIONAL CAPACITY</b>	
8.0 Within the past five (5) years, has the <u>Reporting Entity</u> received any <u>formal unsatisfactory performance assessment(s)</u> from any <u>government entity</u> on any contract?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide an explanation of the issue(s), relevant dates, the <u>government entity</u> involved, any remedial or corrective action(s) taken and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.	
8.1 Within the past five (5) years, has the <u>Reporting Entity</u> had any <u>liquidated damages</u> assessed over \$25,000?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide an explanation of the issue(s), relevant dates, contracting party involved, the amount assessed and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.	
8.2 Within the past five (5) years, have any <u>liens</u> or <u>judgments</u> (not including UCC filings) over \$25,000 been filed against the <u>Reporting Entity</u> which remain undischarged?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide an explanation of the issue(s), relevant dates, the Lien holder or Claimant’s name(s), the amount of the <u>lien(s)</u> and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.	
8.3 In the last seven (7) years, has the <u>Reporting Entity</u> initiated or been the subject of any bankruptcy proceedings, whether or not closed, or is any bankruptcy proceeding pending?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide the bankruptcy chapter number, the court name and the docket number. Indicate the current status of the proceedings as “Initiated,” “Pending” or “Closed.” Provide answer below or attach additional sheets with numbered responses.	
8.4 During the past three (3) years, has the <u>Reporting Entity</u> failed to file or pay any tax returns required by <u>federal, state or local tax laws</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide the taxing jurisdiction, the type of tax, the liability year(s), the tax liability amount the <u>Reporting Entity</u> failed to file/pay and the current status of the tax liability. Provide answer below or attach additional sheets with numbered responses.	
8.5 During the past three (3) years, has the <u>Reporting Entity</u> failed to file or pay any New York State unemployment insurance returns?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes,” provide the years the <u>Reporting Entity</u> failed to file/pay the insurance, explain the situation and any remedial or corrective action(s) taken and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.	
8.6 During the past three (3) years, has the <u>Reporting Entity</u> had any <u>government audit(s)</u> completed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
a) If “Yes,” did any audit of the <u>Reporting Entity</u> identify any reported significant deficiencies in internal control, fraud, illegal acts, significant violations of provisions of contract or grant agreements, significant abuse or any <u>material disallowance</u> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If “Yes” to 8.6 a), provide an explanation of the issue(s), relevant dates, the <u>government entity</u> involved, any remedial or corrective action(s) taken and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.	

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**IX. ASSOCIATED ENTITIES**

*This section pertains to any entity(ies) that either controls or is controlled by the reporting entity. (See definition of “associated entity” for additional information to complete this section.)*

<p>9.0 Does the <u>Reporting Entity</u> have any <u>Associated Entities</u>?</p> <p>Note: All questions in this section must be answered if the <u>Reporting Entity</u> is either:</p> <ul style="list-style-type: none"> <li>- An <u>Organizational Unit</u>; or</li> <li>- The entire <u>Legal Business Entity</u> which controls, or is controlled by, any other entity(ies).</li> </ul> <p>If “No,” SKIP THE REMAINDER OF SECTION IX AND PROCEED WITH SECTION X.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
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<p>9.1 Within the past five (5) years, has any <u>Associated Entity Official</u> or <u>Principal Owner</u> been charged with a misdemeanor or felony, indicted, granted immunity, convicted of a crime or subject to a <u>judgment</u> for:</p> <ul style="list-style-type: none"> <li>a) Any business-related activity; or</li> <li>b) Any crime, whether or not business-related, the underlying conduct of which was related to truthfulness?</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No
---	--

If “Yes,” provide an explanation of the issue(s), the individual involved, his/her title and role in the Associated Entity, his/her relationship to the Reporting Entity, relevant dates, the government entity involved, any remedial or corrective action(s) taken and the current status of the issue(s).

<p>9.2 Does any <u>Associated Entity</u> have any currently undischarged <u>federal</u>, New York State, New York City or New York local government <u>liens</u> or <u>judgments</u> (not including <u>UCC filings</u>) over \$50,000?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--

If “Yes,” provide an explanation of the issue(s), identify the Associated Entity’s name(s), EIN(s), primary business activity, relationship to the Reporting Entity, relevant dates, the Lien holder or Claimant’s name(s), the amount of the lien(s) and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.

<p>9.3 Within the past five (5) years, has any <u>Associated Entity</u>:</p>	
<p>a) Been <u>disqualified</u>, <u>suspended</u> or <u>debarred</u> from any <u>federal</u>, New York State, New York City or other New York local <u>government contracting process</u>?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>b) Been denied a contract award or had a bid rejected based upon a <u>non-responsibility finding</u> by any <u>federal</u>, New York State, New York City, or New York local <u>government entity</u>?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>c) Been <u>suspended</u>, <u>cancelled</u> or <u>terminated for cause</u> (including for <u>non-responsibility</u>) on any <u>federal</u>, New York State, New York City or New York local <u>government contract</u>?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>d) Been the subject of an <u>investigation</u>, whether open or closed, by any <u>federal</u>, New York State, New York City, or New York local <u>government entity</u> for a civil or criminal violation with a penalty in excess of \$500,000?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>e) Been the subject of an indictment, grant of immunity, <u>judgment</u>, or conviction (including entering into a plea bargain) for conduct constituting a crime?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>f) Been convicted of a criminal offense pursuant to any administrative and/or regulatory action taken by any <u>federal</u>, New York State, New York City, or New York local <u>government entity</u>?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>g) Initiated or been the subject of any bankruptcy proceedings, whether or not closed, or is any bankruptcy proceeding pending?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No

For each “Yes,” provide an explanation of the issue(s), identify the Associated Entity’s name(s), EIN(s), primary business activity, relationship to the Reporting Entity, relevant dates, the government entity involved, any remedial or corrective action(s) taken and the current status of the issue(s). Provide answer below or attach additional sheets with numbered responses.

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**X. FREEDOM OF INFORMATION LAW (FOIL)**

10. Indicate whether any information supplied herein is believed to be exempt from disclosure under the Freedom of Information Law (FOIL). Note: A determination of whether such information is exempt from FOIL will be made at the time of any request for disclosure under FOIL.	<input type="checkbox"/> Yes <input type="checkbox"/> No
--	--

If "Yes," indicate the question number(s) and explain the basis for the claim.

**XI. AUTHORIZED CONTACT FOR THIS QUESTIONNAIRE**

Name	Telephone	Fax
	ext.	
Title	Email	

**NEW YORK STATE  
VENDOR RESPONSIBILITY QUESTIONNAIRE  
FOR-PROFIT BUSINESS ENTITY**

**Certification**

The undersigned: (1) recognizes that this questionnaire is submitted for the express purpose of assisting New York State contracting entities in making responsibility determinations regarding an award of a contract or approval of a subcontract; (2) recognizes that the Office of the State Comptroller (OSC) will rely on information disclosed in the questionnaire in making responsibility determinations and in approving a contract or subcontract; (3) acknowledges that the New York State contracting entities and OSC may, in their discretion, by means which they may choose, verify the truth and accuracy of all statements made herein; and (4) acknowledges that intentional submission of false or misleading information may constitute a misdemeanor or felony under New York State Penal Law, may be punishable by a fine and/or imprisonment under Federal Law, and may result in a finding of non-responsibility, contract suspension or contract termination.

**The undersigned certifies that he/she:**

- is knowledgeable about the Reporting Entity's business and operations;
- has read and understands all of the questions contained in the questionnaire;
- has not altered the content of the questionnaire in any manner;
- has reviewed and/or supplied full and complete responses to each question;
- to the best of his/her knowledge, information and belief, confirms that the Reporting Entity's responses are true, accurate and complete, including all attachments, if applicable;
- understands that New York State will rely on the information disclosed in the questionnaire when entering into a contract with the Reporting Entity; and
- is under obligation to update the information provided herein to include any material changes to the Reporting Entity's responses at the time of bid/proposal submission through the contract award notification, and may be required to update the information at the request of the New York State contracting entities or OSC prior to the award and/or approval of a contract, or during the term of the contract.

Signature of Owner/Officer \_\_\_\_\_

Printed Name of Signatory \_\_\_\_\_

Title \_\_\_\_\_

Reporting Entity Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_ ;

\_\_\_\_\_ Notary Public



**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER  
SUBSTITUTE FORM W-9:  
REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION**

**TYPE OR PRINT INFORMATION NEATLY. PLEASE REFER TO INSTRUCTIONS FOR MORE INFORMATION.**

**Part I: Vendor Information**

1. Legal Business Name:	2. Business name/disregarded entity name, if different from Legal Business Name:
3. Entity Type (Check one only): <input type="checkbox"/> Individual Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Corporation <input type="checkbox"/> Not For Profit <input type="checkbox"/> Trusts/Estates <input type="checkbox"/> Federal, State or Local Government <input type="checkbox"/> Public Authority <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Other _____	
<input type="checkbox"/> <b>Exempt Payee</b>	

**Part II: Taxpayer Identification Number (TIN) & Taxpayer Identification Type**

1. Enter your TIN here: ( <i>DO NOT USE DASHES</i> ) See instructions.	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>										
2. Taxpayer Identification Type (check appropriate box): <input type="checkbox"/> Employer ID No. (EIN) <input type="checkbox"/> Social Security No. (SSN) <input type="checkbox"/> Individual Taxpayer ID No. (ITIN) <input type="checkbox"/> N/A (Non-United States Business Entity)											

**Part III: Address**

1. Physical Address: Number, Street, and Apartment or Suite Number	2. Remittance Address: Number, Street, and Apartment or Suite Number
City, State, and Nine Digit Zip Code or Country	City, State, and Nine Digit Zip Code or Country

**Part IV: Certification and Exemption from Backup Withholding**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (TIN), and
2. I am a U.S. citizen or other U.S. person, and
3. (Check one only):  
 **I am not subject to backup withholding.** I am (a) exempt from back up withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding), or  
 **I am subject to backup withholding.** I have been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, and I have not been notified by the IRS that I am no longer subject to back withholding.

**Sign Here:**

Signature	Title	Date
Print Preparer's Name	Phone Number	Email Address

**Part V: Vendor Primary Contact Information – Executive Authorized to Represent the Vendor**

Primary Contact Name: _____	Title: _____
Email Address: _____	Phone Number: _____

**DO NOT SUBMIT FORM TO IRS — SUBMIT FORM TO NYS ONLY AS DIRECTED**

## NYS Office of the State Comptroller Instructions for Completing Substitute Form W-9

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New York State (NYS) must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you or your organization. NYS Office of the State Comptroller uses the Substitute Form W-9 to obtain certification of your TIN in order to ensure accuracy of information contained in its payee/vendor database and to avoid backup withholding.<sup>1</sup> We ask for the information on the Substitute Form W-9 to carry out the Internal Revenue laws of the United States. You are required to give us the information.

Any payee/vendor who wishes to do business with New York State must complete the Substitute Form W-9. Substitute Form W-9 is the only acceptable documentation. We will not accept IRS Form W-9.

### ***Part I: Vendor Information***

1. **Legal Business Name:** For individuals, enter the name of the person who will do business with NYS as it appears on the Social Security card or other required Federal tax documents. An organization should enter the name shown on its charter or other legal documents that created the organization. Do not abbreviate names.
2. **Business name/disregarded entity name, if different from Legal Business Name:** Enter your DBA name or another name your entity is known by.
3. **Entity Type:** Check the Entity Type doing business with New York State.

### ***Part II: Taxpayer Identification Number (TIN) and Taxpayer Identification Type***

The TIN provided must match the name in the "Legal Business Name" box to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, refers to IRS W-9 instructions for additional information. For other entities, it is your employer identification number (EIN). If you do not have a number or if the account is in more than one name, refer to IRS W-9 instructions for additional information.

1. **Taxpayer Identification Number:** Enter your nine-digit Social Security Number, Individual Taxpayer Identification Number (ITIN) or Employer Identification Number (EIN).
2. **Taxpayer Identification Type:** Check the type of identification number provided.

### ***Part III: Address***

1. **Physical Address:** Enter the location of where your business is physically located.
2. **Remittance Address:** Enter the address where payments should be mailed.

### ***Part IV: Certification and Exemption from Backup Withholding***

Check the appropriate box indicating your exemption status from backup withholding. Individuals and sole proprietors are not exempt from backup withholding. Corporations are exempt from backup withholding for certain types of payments. Refer to IRS Form W-9 instructions for additional information. The signature should be provided by the individual, owner, officer, legal representative, or other authorized person of the entity listed on the form. Certain exceptions to the signature requirement are listed in the IRS instructions for form W-9.

### ***Part V: Vendor Primary Contact Information***

Please provide the contact information for an executive at your organization. This individual should be the person who makes legal and financial decisions for your organization.

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<sup>1</sup> According to IRS Regulations, OSC must withhold 28% of all payments if a payee/vendor fails to provide OSC its certified TIN. The Substitute Form W-9 certifies a payee/vendor's TIN.



## NYS Office of the State Comptroller

### Instructions for Electronic Payment (ePayment) Request

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**Please Note: For your protection, we will not accept email or fax to enroll or change electronic payment information. Failure to provide the requested information may delay or prevent the receipt of payments through the Electronic Payment (ePayment) Program.**

**Notification Required under Personal Privacy Protection Law:** The information provided on this form is required under Section 109 of the New York State Finance Law, as well as the New York State and Federal tax laws (See New York State Tax Law § 674, 26 USC §6041). This information will be provided only to the designated financial institution(s) and/or their agent(s) for the purpose of processing payments, and for other official business of the Office of the State Comptroller. No further disclosure of this information will be made unless such disclosure is authorized or required by law. The information provided is maintained in New York State's Statewide Financial System by the Vendor Management Unit within the Bureau of State Expenditures, Office of the State Comptroller, 110 State Street, Albany, New York 12236.

#### Part I: NYS Vendor Information

**Vendor ID (Required):** The NYS Vendor ID is a ten-character identifier issued by the Vendor Management Unit when the vendor is registered in the Vendor File.

**Legal Business Name (Required):** The name of the person or business as it appears on the Social Security card or other required Federal tax documents. Do not abbreviate names.

**Remittance Address:** The Remittance Address is the default address where payments will be delivered if the payment fails to process electronically.

#### Part II: Type of ePayment Request

**Select one of the following options (Required):**

**New Enrollment** – Please complete all information in Part III and IV and attach an original voided check. If you do not attach an original voided check the financial institution must complete Part IV and V.

**Change ePayment Bank Information** – Please complete all information in Part III and IV and attach an original voided check. If you do not attach an original voided check the financial institution must complete Part IV and V.

**Cancel ePayments** – Please complete all information in Part III. To cancel, the payee's authorized vendor contact must provide this form or signed written notification (including all information in Part III) to the address provided on the front of this form. Notification may be submitted via mail, fax (518-402-4212) or email (epayments@osc.state.ny.us).

#### Part III: Vendor Certification

**Authorized Vendor Contact Signature (Required):** The signature of the contact person at the vendor submitting the request. This should be someone who can make financial and/or legal decisions for the entity or the Vendor's Primary Contact on their NYS Vendor Record.

**Vendor Contact Name (Required):** Print the name of the contact person at the vendor. This should be someone who can make financial and/or legal decisions for the entity or the Vendor's Primary Contact on their Vendor Record.

**Title (Required):** Contact's title

**Email Address (Required):** Contact's email address

**Phone Number (Required):** Contact's phone number

#### Part IV: Financial Institution Information

**Name of Financial Institution (Required):** Name of the bank that the account is with.

**Type of Account:** Savings or Checking Account

**Bank Routing Number/ABA# (Required):** Nine-digit number identifying the financial institution the account belongs to.

**Account Number (Required):** Vendor's Bank Account Number

#### Part V: Financial Institution Certification

**Institution Officer Signature (Required):** Signature of the Institution Officer at the bank certifying the banking information provided on this form.

**Institution Officer Name (Required):** Name of the Institution Officer at the bank completing this section of the form.

**Title (Required):** Institution Officer's title

**Phone Number (Required):** Institution Officer's phone number

**Email Address (Required):** Institution Officer's email address



## **APPENDIX H - C202012**

### **Consultant Disclosure**

**Form A: State Consultant Services – Contractor’s Planned Employment**

**Form B: State Consultant Services – Contractor’s Annual Employment**

**FORM A**

**New York State Consultant Services  
Contractor's Planned Employment**  
From Contract Start Date Through the End of the Contract Term

State Agency Name: NYS Gaming Commission  
 State Agency Department ID: 20050 Agency Business Unit:  
 Contractor Name: Contract Number:  
 Contract Start Date: / / Contract End Date: / /

Employment Category	Number of Employees	Number of Hours to be Worked	Amount Payable Under the Contract
Total this Page	0.00	0.00	\$ 0.00
<b>Grand Total</b>			

Name of person who prepared this report:

Title:

Phone #:

Preparer's Signature: \_\_\_\_\_

Date Prepared: / /

The State Consulting Services Contractor’s Planned Employment Report (this Form A) is due within two (2) business days after receiving notice of a contract award. The completed Report must be submitted to the Gaming Commission as provided below.

By mail:                               NYS Gaming Commission Finance  
Office  
One Broadway Center Schenectady, NY  
12305

By email:                               [officer.contracting@gaming.ny.gov](mailto:officer.contracting@gaming.ny.gov)

If you have any questions regarding this requirement under the Consultant Disclosure Law, please contact Sarah Barker via email or at (518) 388-0924.

**FORM B**

**New York State Consultant Services**  
**Contractor's Annual Employment Report**  
 Report Period: April 1,            to March 31,

Contracting State Agency Name: NYS Gaming Commission  
 Contract Number: \_\_\_\_\_ Agency Business Unit: 20050  
 Contract Term:    /    /            to    /    /            Agency Department ID:  
 Contractor Name:  
 Contractor Address:  
 Description of Services Being Provided:

**Scope of Contract (Choose one that best fits):**  
 Analysis     Evaluation     Research     Training  
 Data Processing     Computer Programming     Other IT consulting  
 Engineering     Architect Services     Surveying     Environmental Services  
 Health Services     Mental Health Services  
 Accounting     Auditing     Paralegal     Legal     Other Consulting

Employment Category	Number of Employees	Number of Hours Worked	Amount Payable Under the Contract
Total this Page	0.00	0.00	\$ 0.00
<b>Grand Total</b>			

Name of person who prepared this report:  
 Title: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Preparer's Signature: \_\_\_\_\_  
 Date Prepared:    /    /

(Use additional pages, if necessary)

The State Consulting Services Annual Employment Report (this Form B) will be due no later than May 15<sup>th</sup> following each fiscal year the contract is in effect. The completed Report must be submitted to OSC, DCS, and the Gaming Commission at the addresses provided below.

OSC: NYS Office of the State Comptroller  
Bureau of Contracts  
110 State Street, 11<sup>th</sup> Floor  
Albany, NY 12236  
Attn: Consultant Reporting

DCS: NYS Department of Civil Service  
Empire State Plaza  
Albany, NY 12239

Gaming Commission: NYS Gaming Commission  
Finance Office  
One Broadway Center  
Schenectady, NY 12305  
Attn: Sarah Barker

By email: [Sarah.Barker@gaming.ny.gov](mailto:Sarah.Barker@gaming.ny.gov)

If you have any questions regarding this requirement under the Consultant Disclosure Law, please contact Sarah Barker via email or at (518) 388-0924.



# Contractor Certification to Covered Agency

(Pursuant to Section 5-a of the Tax Law, as amended, effective April 26, 2006)

# ST-220-CA

(12/11)

For information, consult Publication 223, *Questions and Answers Concerning Tax Law Section 5-a* (see *Need Help?* on back).

Contractor name		For covered agency use only Contract number or description	
Contractor's principal place of business	City	State	ZIP code
Contractor's mailing address (if different than above)		Estimated contract value over the full term of contract (but not including renewals)	
Contractor's federal employer identification number (EIN)	Contractor's sales tax ID number (if different from contractor's EIN)		\$
Contractor's telephone number	Covered agency name		
Covered agency address		Covered agency telephone number	

I, \_\_\_\_\_, hereby affirm, under penalty of perjury, that I am \_\_\_\_\_

(name)

(title)

of the above-named contractor, that I am authorized to make this certification on behalf of such contractor, and I further certify that:

(Mark an X in only one box)

The contractor has filed Form ST-220-TD with the Department of Taxation and Finance in connection with this contract and, to the best of contractor's knowledge, the information provided on the Form ST-220-TD, is correct and complete.

The contractor has previously filed Form ST-220-TD with the Tax Department in connection with \_\_\_\_\_

(insert contract number or description)

and, to the best of the contractor's knowledge, the information provided on that previously filed Form ST-220-TD, is correct and complete as of the current date, and thus the contractor is not required to file a new Form ST-220-TD at this time.

Sworn to this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

(sign before a notary public)

(title)

## Instructions

### General information

Tax Law section 5-a was amended, effective April 26, 2006. On or after that date, in all cases where a contract is subject to Tax Law section 5-a, a contractor must file (1) Form ST-220-CA, *Contractor Certification to Covered Agency*, with a covered agency, and (2) Form ST-220-TD with the Tax Department before a contract may take effect. The circumstances when a contract is subject to section 5-a are listed in Publication 223, Q&A 3. See *Need help?* for more information on how to obtain this publication. In addition, a contractor must file a new Form ST-220-CA with a covered agency before an existing contract with such agency may be renewed.

**Note:** Form ST-220-CA must be signed by a person authorized to make the certification on behalf of the contractor, and the acknowledgement on page 2 of this form must be completed before a notary public.

### When to complete this form

As set forth in Publication 223, a contract is subject to section 5-a, and you must make the required certification(s), if:

- i. The procuring entity is a *covered agency* within the meaning of the statute (see Publication 223, Q&A 5);
- ii. The contractor is a *contractor* within the meaning of the statute (see Publication 223, Q&A 6); and
- iii. The contract is a *contract* within the meaning of the statute. This is the case when it (a) has a value in excess of \$100,000 and (b) is a contract for *commodities* or *services*, as such terms are defined for purposes of the statute (see Publication 223, Q&A 8 and 9).

Furthermore, the procuring entity must have begun the solicitation to purchase on or after January 1, 2005, and the resulting contract must have been awarded, amended, extended, renewed, or assigned *on or after April 26, 2006* (the effective date of the section 5-a amendments).

Individual, Corporation, Partnership, or LLC Acknowledgment

STATE OF }
: SS.:
COUNTY OF }

On the \_\_\_ day of \_\_\_\_\_ in the year 20\_\_\_, before me personally appeared \_\_\_\_\_,
known to me to be the person who executed the foregoing instrument, who, being duly sworn by me did depose and say that
\_he resides at \_\_\_\_\_,
Town of \_\_\_\_\_,
County of \_\_\_\_\_,
State of \_\_\_\_\_; and further that:

[Mark an X in the appropriate box and complete the accompanying statement.]

- (If an individual): \_he executed the foregoing instrument in his/her name and on his/her own behalf.
(If a corporation): \_he is the \_\_\_\_\_ of \_\_\_\_\_, the corporation described in said instrument; that, by authority of the Board of Directors of said corporation, \_he is authorized to execute the foregoing instrument on behalf of the corporation for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said corporation as the act and deed of said corporation.
(If a partnership): \_he is a \_\_\_\_\_ of \_\_\_\_\_, the partnership described in said instrument; that, by the terms of said partnership, \_he is authorized to execute the foregoing instrument on behalf of the partnership for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said partnership as the act and deed of said partnership.
(If a limited liability company): \_he is a duly authorized member of \_\_\_\_\_, LLC, the limited liability company described in said instrument; that \_he is authorized to execute the foregoing instrument on behalf of the limited liability company for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said limited liability company as the act and deed of said limited liability company.

Notary Public

Registration No.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

Visit our Web site at www.tax.ny.gov
• get information and manage your taxes online
• check for new online services and features

Telephone assistance
Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.



# Contractor Certification

(Pursuant to Tax Law Section 5-a, as amended, effective April 26, 2006)

# ST-220-TD

(4/15)

For information, consult Publication 223, *Questions and Answers Concerning Tax Law Section 5-a* (see *Need help?* below).

Contractor name			
Contractor's principal place of business		City	State ZIP code
Contractor's mailing address (if different than above)		City	State ZIP code
Contractor's federal employer identification number (EIN)	Contractor's sales tax ID number (if different from contractor's EIN)	Contractor's telephone number ( )	
Covered agency or state agency	Contract number or description	Covered agency telephone number ( )	
Covered agency address	City	State	ZIP code
Is the estimated contract value over the full term of the contract (but not including renewals) more than \$100,000?			
Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown at this time <input type="checkbox"/>			

### General information

Tax Law section 5-a, as amended, effective April 26, 2006, requires certain contractors awarded certain state contracts valued at more than \$100,000 to certify to the Tax Department that they are registered to collect New York State and local sales and compensating use taxes, if they made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000, measured over a specified period. In addition, contractors must certify to the Tax Department that each affiliate and subcontractor exceeding such sales threshold during a specified period is registered to collect New York State and local sales and compensating use taxes. Contractors must also file Form ST-220-CA, *Contractor Certification to Covered Agency*, certifying to the procuring state entity that they filed Form ST-220-TD with the Tax Department and that the information contained on Form ST-220-TD is correct and complete as of the date they file Form ST-220-CA.

All sections must be completed including all fields on the top of this page, all sections on page 2, Schedule A on page 3, if applicable, and *Individual, Corporation, Partnership, or LLC Acknowledgement* on page 4. If you do not complete these areas, the form will be returned to you for completion.

For more detailed information regarding this form and Tax Law section 5-a, see Publication 223, *Questions and Answers Concerning Tax Law Section 5-a, (as amended, effective April 26, 2006)*. See *Need help?* for more information on how to obtain this publication.

**Note:** Form ST-220-TD must be signed by a person authorized to make the certification on behalf of the contractor, and the acknowledgement on page 4 of this form must be completed before a notary public.


Mail completed form to:

**NYS TAX DEPARTMENT  
DATA ENTRY SECTION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0826**

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?


 Visit our Web site at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431

**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.



I, \_\_\_\_\_, hereby affirm, under penalty of perjury, that I am \_\_\_\_\_  
(name) (title)  
of the above-named contractor, and that I am authorized to make this certification on behalf of such contractor.

**Complete Sections 1, 2, and 3 below. Make only one entry in each section.**

**Section 1 – Contractor registration status**

- The contractor has made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made. The contractor is registered to collect New York State and local sales and compensating use taxes with the Commissioner of Taxation and Finance pursuant to Tax Law sections 1134 and 1253, and is listed on Schedule A of this certification.
- The contractor has not made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made.

**Section 2 – Affiliate registration status**

- The contractor does not have any affiliates.
- To the best of the contractor's knowledge, the contractor has one or more affiliates having made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made, and each affiliate exceeding the \$300,000 cumulative sales threshold during such quarters is registered to collect New York State and local sales and compensating use taxes with the Commissioner of Taxation and Finance pursuant to Tax Law sections 1134 and 1253. The contractor has listed each affiliate exceeding the \$300,000 cumulative sales threshold during such quarters on Schedule A of this certification.
- To the best of the contractor's knowledge, the contractor has one or more affiliates, and each affiliate has not made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made.

**Section 3 – Subcontractor registration status**

- The contractor does not have any subcontractors.
- To the best of the contractor's knowledge, the contractor has one or more subcontractors having made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made, and each subcontractor exceeding the \$300,000 cumulative sales threshold during such quarters is registered to collect New York State and local sales and compensating use taxes with the Commissioner of Taxation and Finance pursuant to Tax Law sections 1134 and 1253. The contractor has listed each subcontractor exceeding the \$300,000 cumulative sales threshold during such quarters on Schedule A of this certification.
- To the best of the contractor's knowledge, the contractor has one or more subcontractors, and each subcontractor has not made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000 during the four sales tax quarters which immediately precede the sales tax quarter in which this certification is made.

Sworn to this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
(sign before a notary public)

\_\_\_\_\_  
(title)



Individual, Corporation, Partnership, or LLC Acknowledgment

STATE OF }
: SS.:
COUNTY OF }

On the \_\_\_ day of \_\_\_\_\_ in the year 20\_\_\_, before me personally appeared \_\_\_\_\_,
known to me to be the person who executed the foregoing instrument, who, being duly sworn by me did depose and say that
\_he resides at \_\_\_\_\_,
Town of \_\_\_\_\_,
County of \_\_\_\_\_,
State of \_\_\_\_\_; and further that:

(Mark an X in the appropriate box and complete the accompanying statement.)

- (If an individual): \_he executed the foregoing instrument in his/her name and on his/her own behalf.
(If a corporation): \_he is the \_\_\_\_\_ of \_\_\_\_\_, the corporation described in said instrument; that, by authority of the Board of Directors of said corporation, \_he is authorized to execute the foregoing instrument on behalf of the corporation for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said corporation as the act and deed of said corporation.
(If a partnership): \_he is a \_\_\_\_\_ of \_\_\_\_\_, the partnership described in said instrument; that, by the terms of said partnership, \_he is authorized to execute the foregoing instrument on behalf of the partnership for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said partnership as the act and deed of said partnership.
(If a limited liability company): \_he is a duly authorized member of \_\_\_\_\_ LLC, the limited liability company described in said instrument; that \_he is authorized to execute the foregoing instrument on behalf of the limited liability company for purposes set forth therein; and that, pursuant to that authority, \_he executed the foregoing instrument in the name of and on behalf of said limited liability company as the act and deed of said limited liability company.

Notary Public
Registration No. \_\_\_\_\_

## **APPENDIX J**

### **EEO and M/WBE Program**

**J: Contractor Requirements and Procedures for Business Participation Opportunities for EEO and M/WBE Program**

**J-1: Work Force Employment Utilization Report Instructions**

**J-2: Work Force Employment Staffing Plan**

**J-3: Work Force Employment Periodic Report**

**J-4: MWBE Utilization Plan Form**

**J-5: MWBE Quarterly Subcontracting/Supplier Activity Report**

**J-6: MWBE Quarterly Subcontracting/Supplier Activity Report Business Information Report**

**J-7: MWBE Request for Waiver Form**

**PARTICIPATION BY MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISES:  
REQUIREMENTS AND PROCEDURES**

**I. General Provisions**

- A. The New York State Gaming Commission (the “Commission”) is required to implement the provisions of New York State Executive Law Article 15-A and Parts 140-145 of Title 5 of the New York Codes, Rules and Regulations (“NYCRR”) for all State contracts, as defined therein, with a value (1) in excess of \$25,000 for labor, services, equipment, materials, or any combination of the foregoing or (2) in excess of \$100,000 for real property renovations and construction.
- B. The contractor to the subject contract (the “Contractor” and the “Contract,” respectively) agrees, in addition to any other nondiscrimination provision of the Contract and at no additional cost to the Commission, to fully comply and cooperate with the Commission in the implementation of New York State Executive Law Article 15-A and the regulations promulgated thereunder. These requirements include equal employment opportunities for minority group members and women (“EEO”) and contracting opportunities for New York State-certified minority and women-owned business enterprises (“MWBEs”). The Contractor’s demonstration of “good faith efforts” pursuant to 5 NYCRR § 142.8 shall be a part of these requirements. These provisions shall be deemed supplementary to, and not in lieu of, the nondiscrimination provisions required by New York State Executive Law Article 15 (the “Human Rights Law”) and other applicable federal, state, and local laws.
- C. Failure to comply with all of the requirements herein may result in a finding of non-responsiveness, non-responsibility and/or a breach of contract, leading to the assessment of liquidated damages pursuant to Section VII of this Appendix and such other remedies are available to the Commission pursuant to the Contract and applicable law.

**II. Contract Goals**

For purposes of this solicitation, the Commission hereby establishes an overall goal of **30%** for MWBE participation, based on the current availability of qualified MBEs and WBEs.

- A. For purposes of providing meaningful participation by MWBEs on the Contract and achieving the MWBE Contract Goals established in Section II-A hereof, the Contractor should reference the directory of MWBEs at the following internet address: <https://ny.newnycontracts.com>.

Additionally, the Contractor is encouraged to contact the Division of Minority and Women’s Business Development at (212) 803-2414 to discuss additional methods of maximizing participation by MWBEs on the Contract.

- B. The Contractor understands that only sums paid to MWBEs for the performance of a commercially useful function, as that term is defined in 5 NYCRR § 140.1, may be

applied towards the achievement of the applicable MWBE participation goal. The portion of a contract with an MWBE serving as a broker that shall be deemed to represent the commercially useful function performed by the MWBE shall be 25percent of the total value of the contract.

- C. The Contractor must document “good faith efforts,” pursuant to 5 NYCRR § 142.8, to provide meaningful participation by MWBEs as subcontractors and suppliers in the performance of the Contract. Such documentation shall include, but not necessarily be limited to:
1. Evidence of outreach to MWBEs;
  2. Any responses by MWBEs to the Contractor’s outreach;
  3. Copies of advertisements for participation by MWBEs in appropriate general circulation, trade, and minority or women-oriented publications;
  4. The dates of attendance at any pre-bid, pre-award, or other meetings, if any, scheduled by the Commission with MWBEs; and,
  5. Information describing specific steps undertaken by the Contractor to reasonably structure the Contract scope of work to maximize opportunities for MWBE participation.

### **III. Equal Employment Opportunity (“EEO”)**

- A. The provisions of Article 15-A of the Executive Law and the rules and regulations promulgated thereunder pertaining to equal employment opportunities for minority group members and women shall apply to the Contract.
- B. In performing the Contract, the Contractor shall:
1. Ensure that each contractor and subcontractor performing work on the Contract shall undertake or continue existing EEO programs to ensure that minority group members and women are afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status. For these purposes, EEO shall apply in the areas of recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation.
  2. The Contractor shall submit an EEO policy statement to the Commission within seventy-two (72) hours after the date of the notice by the Commission to award the Contract to the Contractor.
  3. If the Contractor, or any of its subcontractors, does not have an existing EEO policy statement, the Commission may require the Contractor or subcontractor to adopt a model statement (see Form – Equal Employment Opportunity Policy Statement).
  4. The Contractor’s EEO policy statement shall include the following language:
    - a. The Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability, or marital status, will undertake or continue existing EEO programs to ensure that

minority group members and women are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force.

- b. The Contractor shall state in all solicitations or advertisements for employees that, in the performance of the contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.
- c. The Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union, or representative will not discriminate on the basis of race, creed, color, national origin, sex age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein.
- d. The Contractor will include the provisions of Subdivisions (a) through (c) of this Subsection 4 and Paragraph "E" of this Section III, which provides for relevant provisions of the Human Rights Law, in every subcontract in such a manner that the requirements of the subdivisions will be binding upon each subcontractor as to work in connection with the Contract.

#### C. Form J-2- Staffing Plan

To ensure compliance with this Section, the Contractor shall submit a staffing plan to document the composition of the proposed workforce to be utilized in the performance of the Contract by the specified categories listed, including ethnic background, gender, and Federal occupational categories. The Contractor shall complete the staffing plan form and submit it as part of their bid or proposal or within a reasonable time, as directed by the Commission.

#### D. Form J-3 - Workforce Utilization Report

1. The Contractor shall submit a Workforce Utilization Report, and shall require each of its subcontractors to submit a Workforce Utilization Report, in such form as shall be required by the Commission on a quarterly basis during the term of the Contract.
2. Separate forms shall be completed by the Contractor and any subcontractors.

- E. The Contractor shall comply with the provisions of the Human Rights Law, and all other State and Federal statutory and constitutional non-discrimination provisions. The Contractor and its subcontractors shall not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

#### **IV. MWBE Utilization Plan**

- A. The Contractor represents and warrants that the Contractor has submitted an MWBE Utilization Plan, or shall submit an MWBE Utilization Plan at such time as shall be required by the Commission, through the New York State Contract System (“NYSCS”), which can be viewed at <https://ny.newnycontracts.com>, provided, however, that the Contractor may arrange to provide such evidence via a non-electronic method to the Commission, either prior to, or at the time of, the execution of the contract.
- B. The Contractor agrees to adhere to such MWBE Utilization Plan in the performance of the Contract.
- C. The Contractor further agrees that failure to submit and/or adhere to such MWBE Utilization Plan shall constitute a material breach of the terms of the Contract. Upon the occurrence of such a material breach, the Commission shall be entitled to any remedy provided herein, including but not limited to, a finding that the Contractor is non-responsive.

#### **V. Waivers**

- A. If the Contractor, after making good faith efforts, is unable to achieve the MWBE Contract Goals stated herein, the Contractor may submit a request for a waiver through the NYSCS, or a non-electronic method provided by the Commission. Such waiver request must be supported by evidence of the Contractor’s good faith efforts to achieve the maximum feasible MWBE participation towards the applicable MWBE Contract Goals. If the documentation included with the waiver request is complete, the Commission shall evaluate the request and issue a written notice of approval or denial within twenty (20) business days of receipt.
- B. If the Commission, upon review of the MWBE Utilization Plan, quarterly MWBE Contractor Compliance Reports described in Section VI, or any other relevant information, determines that the Contractor is failing or refusing to comply with the MWBE Contract Goals, and no waiver has been issued in regards to such non-compliance, the Commission may issue a notice of deficiency to the Contractor. The Contractor must respond to the notice of deficiency within seven (7) business days of receipt. Such response may include a request for partial or total waiver of MWBE Contract Goals.

#### **VI. Quarterly MWBE Contractor Compliance Report**

The Contractor is required to submit a quarterly MWBE Contractor Compliance Report through the NYSCS, provided, however, that the Contractor may arrange to provide such report via a non-electronic method to the Commission by the 10<sup>th</sup> day following the end of each quarter during the term of the Contract.

#### **VII. Liquidated Damages - MWBE Participation**



- A. Where the Commission determines that the Contractor is not in compliance with the requirements of this Appendix and the Contractor refuses to comply with such requirements, or if the Contractor is found to have willfully and intentionally failed to comply with the MWBE participation goals, the Contractor shall be obligated to pay to the Commission liquidated damages.
- B. Such liquidated damages shall be calculated as an amount equaling the difference between:
  - 1. All sums identified for payment to MWBEs had the Contractor achieved the contractual MWBE goals; and
  - 2. All sums actually paid to MWBEs for work performed or materials supplied under the Contract.
- C. In the event a determination has been made which requires the payment of liquidated damages and such identified sums have not been withheld by the Commission, the Contractor shall pay such liquidated damages to the Commission within sixty (60) days after they are assessed. Provided, however, that if the Contractor has filed a complaint with the Director of the Division of Minority and Women's Business Development pursuant to 5 NYCRR § 142.12, liquidated damages shall be payable only in the event of a determination adverse to the Contractor following the complaint process.

**MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISES – EQUAL  
EMPLOYMENT OPPORTUNITY POLICY STATEMENT**

**M/WBE AND EEO POLICY STATEMENT**

I, \_\_\_\_\_, the (awardee/contractor) \_\_\_\_\_ agree to adopt the following policies with respect to the project being developed or services rendered at \_\_\_\_\_

**M/WBE**

**EEO**

This organization will and will cause its contractors and subcontractors to take good faith actions to achieve the M/WBE contract participations goals set by the State for that area in which the State-funded project is located, by taking the following steps:

- (1) Actively and affirmatively solicit bids for contracts and subcontracts from qualified State certified MBEs or WBEs, including solicitations to M/WBE contractor associations.
- (2) Request a list of State-certified M/WBEs from the Commission and solicit bids from them directly.
- (3) Ensure that plans, specifications, request for proposals and other documents used to secure bids will be made available in sufficient time for review by prospective M/WBEs.
- (4) Where feasible, divide the work into smaller portions to enhanced participations by M/WBEs and encourage the formation of joint venture and other partnerships among M/WBE contractors to enhance their participation.
- (5) Document and maintain records of bid solicitation, including those to M/WBEs and the results thereof. The Contractor will also maintain records of actions that its subcontractors have taken toward meeting M/WBE contract participation goals.
- (6) Ensure that progress payments to M/WBEs are made on a timely basis so that undue financial hardship is avoided, and that, if legally permissible, bonding and other credit requirements are waived or appropriate alternatives developed to encourage M/WBE participation.

(a) This organization will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status, will undertake or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on state contracts.

(b) This organization shall state in all solicitation or advertisements for employees that in the performance of the State contract all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex disability or marital status.

(c) At the request of the contracting agency, this organization shall request each employment agency, labor union, or authorized representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

(d) The Contractor shall comply with the provisions of the Human Rights Law, all other State and Federal statutory and constitutional non-discrimination provisions. The Contractor and subcontractors shall not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

(e) This organization will include the provisions of sections (a) through (d) of this agreement in every subcontract in such a manner that the requirements of the subdivisions will be binding upon each subcontractor as to work in connection with the State contract

Agreed to this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_

By \_\_\_\_\_

Print: \_\_\_\_\_ Title: \_\_\_\_\_

\_\_\_\_\_ is designated as the Minority Business Enterprise Liaison

(Name of Designated Liaison)

responsible for administering the Minority and Women-Owned Business Enterprises- Equal Employment Opportunity (M/WBE-EEO) program.

**M/WBE Contract Goals**

\_\_\_30\_\_\_percent Minority and Women’s Business Enterprise Participation

\_\_\_\_\_percent Minority Business Enterprise Participation

\_\_\_\_\_percent Women’s Business Enterprise Participation

\_\_\_\_\_

Authorized Representative

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## **Instructions for Submitting the Workforce Utilization Report**

The Workforce Utilization Report (“Report”) is to be submitted on a monthly basis for construction contracts, and a quarterly basis for all other contracts, during the life of the contract to report the actual workforce utilized in the performance of the contract broken down by job title. When the workforce utilized in the performance of the contract can be separated out from the contractor’s and/or subcontractor’s total workforce, the contractor and/or subcontractor shall submit a Report of the workforce utilized on the contract. When the workforce to be utilized on the contract cannot be separated out from the contractor’s and/or subcontractor’s total workforce, information on the contractor’s and/or subcontractor’s total workforce may be included in the Report.

Reports are to be submitted electronically, using the provided Report worksheet, to [Michele.June@gaming.ny.gov](mailto:Michele.June@gaming.ny.gov) within ten (10) days following the end of each month or quarter, whichever is applicable.

## **Instructions for Completing the Workforce Utilization Report**

1. **REPORTING ENTITY:** Check off the appropriate box to indicate if the entity completing the Report is the contractor or a subcontractor.
2. **FEDERAL EMPLOYER IDENTIFICATION NUMBER:** Enter the Federal Employer Identification Number (FEIN) assigned by the IRS. Contractors utilizing their social security number in lieu of an FEIN should leave this field blank.
3. **CONTRACTOR NAME and CONTRACTOR ADDRESS:** Enter the primary business address for the entity completing the Report.
4. **CONTRACT NUMBER:** Enter the number of the contract to which the Report applies.
5. **REPORTING PERIOD:** Check off the box that corresponds to the applicable quarterly or monthly reporting period for this Report. Only select one box.
6. **WORKFORCE IDENTIFIED IN REPORT:** Check off the appropriate box to indicate if the workforce being reported is just for the contract or the contractor’s or subcontractor’s total workforce.
7. **OCCUPATION CLASSIFICATIONS and SOC JOB TITLE:** Select the occupation classification and job title that best describes each group of employees performing work on the state contract under columns A and B.
8. **EEO JOB TITLE and SOC CODE:** These fields will populate automatically based upon the Occupation Classifications and SOC Job Titles selected. Do not modify the results generated in these fields.
9. **NUMBER OF EMPLOYEES and NUMBER OF HOURS:** Enter the number of employees and total number of hours worked by such employees for each job title under the columns corresponding to the gender and racial/ethnic groups with which the employees most closely identify.
10. **TOTAL COMPENSATION:** Enter the total compensation paid to all employees for each job code, and each gender and racial/ethnic group, identified in the Report. Contractors and subcontractors should report only compensation for work on the contract paid to employees during the period covered by the Report. Compensation should include only sums which must be reported in Box 1 of IRS Form W2.
11. **PREPARER’S INFORMATION:** Enter the name and title for the person completing the form, enter the date upon which the Report was completed, and check the box accepting the name entered into the Report as the digital signature of the preparer.

## Race/Ethnic Identification

1

Race/ethnic designations do not denote scientific definitions of anthropological origins. For the purposes of this Report, an employee must be included in the group with which he or she most closely identifies. No person may be counted in more than one race/ethnic group. In determining an employee's race or ethnicity, a contractor may rely upon an employee's self-identification, employment records, or, in cases where an employee refuses to identify his or her race or identity, observer identification. The race/ethnic categories for this Report are:

- **WHITE** (Not of Hispanic origin) All persons having origins in any of the original peoples of Europe, North Africa, or the Middle East.
- **BLACK/AFRICAN AMERICAN** a person, not of Hispanic origin, who has origins in any of the black racial groups of the original peoples of Africa.
- **HISPANIC/LATINO** a person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.
- **ASIAN, NATIVE HAWAIIAN OR OTHER PACIFIC ISLANDER** a person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent or the Pacific Islands.
- **NATIVE AMERICAN/ALASKAN NATIVE** a person having origins in any of the original peoples of North America, and who maintains cultural identification through tribal affiliation or community recognition.

## Resources

If you have questions regarding these requirements, are unsure of the appropriate job titles to include in your Report, or otherwise require assistance in preparing or submitting the Report, please contact [Michele.June@gaming.ny.gov](mailto:Michele.June@gaming.ny.gov), 518-388-2134.

**WORK FORCE EMPLOYMENT STAFFING PLAN**

Project/RFP Title \_\_\_\_\_ Location of Contract \_\_\_\_\_  
 Contractor/Firm Name \_\_\_\_\_ Address \_\_\_\_\_  
 County \_\_\_\_\_ Zip \_\_\_\_\_  
 State \_\_\_\_\_ Zip \_\_\_\_\_

Check applicable categories (1) Staff Estimates include: Contract/Project Staff \_\_\_ Total Work Force \_\_\_ Subcontractors \_\_\_  
 (2) Type of Contract: Construction Consultants \_\_\_ Commodities \_\_\_ Services/Consultants \_\_\_

Total Anticipated Work Force											Total Percent Minority Employees	Total Percent Female Employees
Federal Occupational Category	Total Number of Employees		Black (Not of Hispanic Origin)		Hispanic		Asian or Pacific Islander		Native American/ Alaskan Native			
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female		
Officials/Admin												
Professionals												
Technicians												
Sales Workers												
Office & Clerical												
Craft Workers												
Operatives												
Laborers												
Service Workers												
<b>TOTALS</b>												

Company Official's Name \_\_\_\_\_ Title \_\_\_\_\_  
 Company Official's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Telephone Number \_\_\_\_\_



# EEO-1 JOB CLASSIFICATION GUIDE, 2014

## (Effective beginning with the 2014 EEO-1 survey)

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Exec/Senior Offs & Mgrs.	Chief Executives *** (See Details in Bottom Note)	11-1011	0010
First/Mid Offs & Mgrs.	General and Operations Managers	11-1021	0020
First/Mid Offs & Mgrs.	Advertising and Promotions Managers	11-2011	0040
First/Mid Offs & Mgrs.	Marketing Managers	11-2021	0050
First/Mid Offs & Mgrs.	Sales Managers	11-2022	0050
First/Mid Offs & Mgrs.	Public Relations and Fundraising Managers	11-2031	0060
First/Mid Offs & Mgrs.	Administrative Services Managers	11-3011	0100
First/Mid Offs & Mgrs.	Computer and Information Systems Managers	11-3021	0110
First/Mid Offs & Mgrs.	Financial Managers	11-3031	0120
First/Mid Offs & Mgrs.	Industrial Production Managers	11-3051	0140
First/Mid Offs & Mgrs.	Purchasing Managers	11-3061	0150
First/Mid Offs & Mgrs.	Transportation, Storage, and Distribution Managers	11-3071	0160
First/Mid Offs & Mgrs.	Compensation and Benefits Managers	11-3111	0135
First/Mid Offs & Mgrs.	Human Resources Managers	11-3121	0136
First/Mid Offs & Mgrs.	Training and Development Managers	11-3131	0137
First/Mid Offs & Mgrs.	Farmers, Ranchers, and Other Agricultural Managers	11-9013	0205
First/Mid Offs & Mgrs.	Construction Managers	11-9021	0220
First/Mid Offs & Mgrs.	Education Administrators, Preschool and Childcare Center/Program	11-9031	0230
First/Mid Offs & Mgrs.	Education Administrators, Elementary and Secondary School	11-9032	0230
First/Mid Offs & Mgrs.	Education Administrators, Postsecondary	11-9033	0230
First/Mid Offs & Mgrs.	Education Administrators, All Other	11-9039	0230
First/Mid Offs & Mgrs.	Architectural and Engineering Managers	11-9041	0300
First/Mid Offs & Mgrs.	Food Service Managers	11-9051	0310
First/Mid Offs & Mgrs.	Funeral Service Managers	11-9061	0430
First/Mid Offs & Mgrs.	Gaming Managers	11-9071	0330
First/Mid Offs & Mgrs.	Lodging Managers	11-9081	0340
First/Mid Offs & Mgrs.	Medical and Health Services Managers	11-9111	0350
First/Mid Offs & Mgrs.	Natural Sciences Managers	11-9121	0360
First/Mid Offs & Mgrs.	Postmasters and Mail Superintendents	11-9131	0430
First/Mid Offs & Mgrs.	Property, Real Estate, and Community Association Managers	11-9141	0410
First/Mid Offs & Mgrs.	Social and Community Service Managers	11-9151	0420
First/Mid Offs & Mgrs.	Emergency Management Directors	11-9161	0425
First/Mid Offs & Mgrs.	Managers, All Other	11-9199	0430
First/Mid Offs & Mgrs.	Morticians, Undertakers, and Funeral Directors	39-4031	4465
Professionals	Agents and Business Managers of Artists, Performers, and Athletes	13-1011	0500
Professionals	Buyers and Purchasing Agents, Farm Products	13-1021	0510
Professionals	Wholesale and Retail Buyers, Except Farm Products	13-1022	0520
Professionals	Purchasing Agents, Except Wholesale, Retail, and Farm Products	13-1023	0530



<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Claims Adjusters, Examiners, and Investigators	13-1031	0540
Professionals	Insurance Appraisers, Auto Damage	13-1032	0540
Professionals	Compliance Officers	13-1041	0565
Professionals	Cost Estimators	13-1051	0600
Professionals	Human Resources Specialists	13-1071	0630
Professionals	Farm Labor Contractors	13-1074	0630
Professionals	Labor Relations Specialists	13-1075	0630
Professionals	Logisticians	13-1081	0700
Professionals	Management Analysts	13-1111	0710
Professionals	Meeting, Convention, and Event Planners	13-1121	0725
Professionals	Fundraisers	13-1131	0726
Professionals	Compensation, Benefits, and Job Analysis Specialists	13-1141	0640
Professionals	Training and Development Specialists	13-1151	0650
Professionals	Market Research Analysts and Marketing Specialists	13-1161	0735
Professionals	Business Operations Specialists, All Other	13-1199	0740
Professionals	Accountants and Auditors	13-2011	0800
Professionals	Appraisers and Assessors of Real Estate	13-2021	0810
Professionals	Budget Analysts	13-2031	0820
Professionals	Credit Analysts	13-2041	0830
Professionals	Financial Analysts	13-2051	0840
Professionals	Personal Financial Advisors	13-2052	0850
Professionals	Insurance Underwriters	13-2053	0860
Professionals	Financial Examiners	13-2061	0900
Professionals	Credit Counselors	13-2071	0910
Professionals	Loan Officers	13-2072	0910
Professionals	Tax Examiners and Collectors, and Revenue Agents	13-2081	0930
Professionals	Tax Preparers	13-2082	0940
Professionals	Financial Specialists, All Other	13-2099	0950
Professionals	Computer and Information Research Scientists	15-1111	1005
Professionals	Computer Systems Analysts	15-1121	1006
Professionals	Information Security Analysts	15-1122	1007
Professionals	Computer Programmers	15-1131	1010
Professionals	Software Developers, Applications	15-1132	1020
Professionals	Software Developers, Systems Software	15-1133	1020
Professionals	Web Developers	15-1134	1030
Professionals	Database Administrators	15-1141	1060
Professionals	Network and Computer Systems Administrators	15-1142	1105
Professionals	Computer Network Architects	15-1143	1106
Professionals	Computer User Support Specialists	15-1151	1050
Professionals	Computer Network Support Specialists	15-1152	1050
Professionals	Computer Occupations, All Other	15-1199	1107

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Actuaries	15-2011	1200
Professionals	Mathematicians	15-2021	1240
Professionals	Operations Research Analysts	15-2031	1220
Professionals	Statisticians	15-2041	1240
Professionals	Mathematical Technicians	15-2091	1240
Professionals	Mathematical Science Occupations, All Other	15-2099	1240
Professionals	Architects, Except Landscape and Naval	17-1011	1300
Professionals	Landscape Architects	17-1012	1300
Professionals	Cartographers and Photogrammetrists	17-1021	1310
Professionals	Surveyors	17-1022	1310
Professionals	Aerospace Engineers	17-2011	1320
Professionals	Agricultural Engineers	17-2021	1340
Professionals	Biomedical Engineers	17-2031	1340
Professionals	Chemical Engineers	17-2041	1350
Professionals	Civil Engineers	17-2051	1520
Professionals	Computer Hardware Engineers	17-2061	1400
Professionals	Electrical Engineers	17-2071	1410
Professionals	Electronics Engineers, Except Computer	17-2072	1410
Professionals	Environmental Engineers	17-2081	1420
Professionals	Health and Safety Engineers, Except Mining Safety Engineers and Inspectors	17-2111	1430
Professionals	Industrial Engineers	17-2112	1430
Professionals	Marine Engineers and Naval Architects	17-2121	1440
Professionals	Materials Engineers	17-2131	1450
Professionals	Mechanical Engineers	17-2141	1460
Professionals	Mining and Geological Engineers, Including Mining Safety Engineers	17-2151	1520
Professionals	Nuclear Engineers	17-2161	1530
Professionals	Petroleum Engineers	17-2171	1520
Professionals	Engineers, All Other	17-2199	1530
Professionals	Animal Scientists	19-1011	1600
Professionals	Food Scientists and Technologists	19-1012	1600
Professionals	Soil and Plant Scientists	19-1013	1600
Professionals	Biochemists and Biophysicists	19-1021	1610
Professionals	Microbiologists	19-1022	1610
Professionals	Zoologists and Wildlife Biologists	19-1023	1610
Professionals	Biological Scientists, All Other	19-1029	1610
Professionals	Conservation Scientists	19-1031	1640
Professionals	Foresters	19-1032	1640
Professionals	Epidemiologists	19-1041	1650
Professionals	Medical Scientists, Except Epidemiologists	19-1042	1650
Professionals	Life Scientists, All Other	19-1099	1650
Professionals	Astronomers	19-2011	1700

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Physicists	19-2012	1700
Professionals	Atmospheric and Space Scientists	19-2021	1710
Professionals	Chemists	19-2031	1720
Professionals	Materials Scientists	19-2032	1720
Professionals	Environmental Scientists and Specialists, Including Health	19-2041	1740
Professionals	Geoscientists, Except Hydrologists and Geographers	19-2042	1740
Professionals	Hydrologists	19-2043	1740
Professionals	Physical Scientists, All Other	19-2099	1760
Professionals	Economists	19-3011	1800
Professionals	Survey Researchers	19-3022	1860
Professionals	Clinical, Counseling, and School Psychologists	19-3031	1820
Professionals	Industrial-Organizational Psychologists	19-3032	1820
Professionals	Psychologists, All Other	19-3039	1820
Professionals	Sociologists	19-3041	1860
Professionals	Urban and Regional Planners	19-3051	1840
Professionals	Anthropologists and Archeologists	19-3091	1860
Professionals	Geographers	19-3092	1860
Professionals	Historians	19-3093	1860
Professionals	Political Scientists	19-3094	1860
Professionals	Social Scientists and Related Workers, All Other	19-3099	1860
Professionals	Substance Abuse and Behavioral Disorder Counselors	21-1011	2000
Professionals	Educational, Guidance, School, and Vocational Counselors	21-1012	2000
Professionals	Marriage and Family Therapists	21-1013	2000
Professionals	Mental Health Counselors	21-1014	2000
Professionals	Rehabilitation Counselors	21-1015	2000
Professionals	Counselors, All Other	21-1019	2000
Professionals	Child, Family, and School Social Workers	21-1021	2010
Professionals	Healthcare Social Workers	21-1022	2010
Professionals	Mental Health and Substance Abuse Social Workers	21-1023	2010
Professionals	Social Workers, All Other	21-1029	2010
Professionals	Health Educators	21-1091	2025
Professionals	Probation Officers and Correctional Treatment Specialists	21-1092	2015
Professionals	Community Health Workers	21-1094	2025
Professionals	Community and Social Service Specialists, All Other	21-1099	2025
Professionals	Clergy	21-2011	2040
Professionals	Directors, Religious Activities and Education	21-2021	2050
Professionals	Religious Workers, All Other	21-2099	2060
Professionals	Lawyers	23-1011	2100
Professionals	Judicial Law Clerks	23-1012	2105
Professionals	Administrative Law Judges, Adjudicators, and Hearing Officers	23-1021	2100
Professionals	Arbitrators, Mediators, and Conciliators	23-1022	2100

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Judges, Magistrate Judges, and Magistrates	23-1023	2100
Professionals	Business Teachers, Postsecondary	25-1011	2200
Professionals	Computer Science Teachers, Postsecondary	25-1021	2200
Professionals	Mathematical Science Teachers, Postsecondary	25-1022	2200
Professionals	Architecture Teachers, Postsecondary	25-1031	2200
Professionals	Engineering Teachers, Postsecondary	25-1032	2200
Professionals	Agricultural Sciences Teachers, Postsecondary	25-1041	2200
Professionals	Biological Science Teachers, Postsecondary	25-1042	2200
Professionals	Forestry and Conservation Science Teachers, Postsecondary	25-1043	2200
Professionals	Atmospheric, Earth, Marine, and Space Sciences Teachers, Postsecondary	25-1051	2200
Professionals	Chemistry Teachers, Postsecondary	25-1052	2200
Professionals	Environmental Science Teachers, Postsecondary	25-1053	2200
Professionals	Physics Teachers, Postsecondary	25-1054	2200
Professionals	Anthropology and Archeology Teachers, Postsecondary	25-1061	2200
Professionals	Area, Ethnic, and Cultural Studies Teachers, Postsecondary	25-1062	2200
Professionals	Economics Teachers, Postsecondary	25-1063	2200
Professionals	Geography Teachers, Postsecondary	25-1064	2200
Professionals	Political Science Teachers, Postsecondary	25-1065	2200
Professionals	Psychology Teachers, Postsecondary	25-1066	2200
Professionals	Sociology Teachers, Postsecondary	25-1067	2200
Professionals	Social Sciences Teachers, Postsecondary, All Other	25-1069	2200
Professionals	Health Specialties Teachers, Postsecondary	25-1071	2200
Professionals	Nursing Instructors and Teachers, Postsecondary	25-1072	2200
Professionals	Education Teachers, Postsecondary	25-1081	2200
Professionals	Library Science Teachers, Postsecondary	25-1082	2200
Professionals	Criminal Justice and Law Enforcement Teachers, Postsecondary	25-1111	2200
Professionals	Law Teachers, Postsecondary	25-1112	2200
Professionals	Social Work Teachers, Postsecondary	25-1113	2200
Professionals	Art, Drama, and Music Teachers, Postsecondary	25-1121	2200
Professionals	Communications Teachers, Postsecondary	25-1122	2200
Professionals	English Language and Literature Teachers, Postsecondary	25-1123	2200
Professionals	Foreign Language and Literature Teachers, Postsecondary	25-1124	2200
Professionals	History Teachers, Postsecondary	25-1125	2200
Professionals	Philosophy and Religion Teachers, Postsecondary	25-1126	2200
Professionals	Graduate Teaching Assistants	25-1191	2200
Professionals	Home Economics Teachers, Postsecondary	25-1192	2200
Professionals	Recreation and Fitness Studies Teachers, Postsecondary	25-1193	2200
Professionals	Vocational Education Teachers, Postsecondary	25-1194	2200
Professionals	Postsecondary Teachers, All Other	25-1199	2200
Professionals	Preschool Teachers, Except Special Education	25-2011	2300
Professionals	Kindergarten Teachers, Except Special Education	25-2012	2300

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Elementary School Teachers, Except Special Education	25-2021	2310
Professionals	Middle School Teachers, Except Special and Career/Technical Education	25-2022	2310
Professionals	Career/Technical Education Teachers, Middle School	25-2023	2310
Professionals	Secondary School Teachers, Except Special and Career/Technical Education	25-2031	2320
Professionals	Career/Technical Education Teachers, Secondary School	25-2032	2320
Professionals	Special Education Teachers, Preschool	25-2051	2330
Professionals	Special Education Teachers, Kindergarten and Elementary School	25-2052	2330
Professionals	Special Education Teachers, Middle School	25-2053	2330
Professionals	Special Education Teachers, Secondary School	25-2054	2330
Professionals	Special Education Teachers, All Other	25-2059	2330
Professionals	Adult Basic and Secondary Education and Literacy Teachers and Instructors	25-3011	2340
Professionals	Self-Enrichment Education Teachers	25-3021	2340
Professionals	Teachers and Instructors, All Other	25-3099	2340
Professionals	Archivists	25-4011	2400
Professionals	Curators	25-4012	2400
Professionals	Museum Technicians and Conservators	25-4013	2400
Professionals	Librarians	25-4021	2430
Professionals	Audio-Visual and Multimedia Collections Specialists	25-9011	2550
Professionals	Farm and Home Management Advisors	25-9021	2550
Professionals	Instructional Coordinators	25-9031	2550
Professionals	Education, Training, and Library Workers, All Other	25-9099	2550
Professionals	Art Directors	27-1011	2600
Professionals	Craft Artists	27-1012	2600
Professionals	Fine Artists, Including Painters, Sculptors, and Illustrators	27-1013	2600
Professionals	Multimedia Artists and Animators	27-1014	2600
Professionals	Artists and Related Workers, All Other	27-1019	2600
Professionals	Commercial and Industrial Designers	27-1021	2630
Professionals	Fashion Designers	27-1022	2630
Professionals	Floral Designers	27-1023	2630
Professionals	Graphic Designers	27-1024	2630
Professionals	Interior Designers	27-1025	2630
Professionals	Merchandise Displayers and Window Trimmers	27-1026	2630
Professionals	Set and Exhibit Designers	27-1027	2630
Professionals	Designers, All Other	27-1029	2630
Professionals	Actors	27-2011	2700
Professionals	Producers and Directors	27-2012	2710
Professionals	Athletes and Sports Competitors	27-2021	2720
Professionals	Coaches and Scouts	27-2022	2720
Professionals	Umpires, Referees, and Other Sports Officials	27-2023	2720
Professionals	Dancers	27-2031	2740
Professionals	Choreographers	27-2032	2740

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Music Directors and Composers	27-2041	2750
Professionals	Musicians and Singers	27-2042	2750
Professionals	Entertainers and Performers, Sports and Related Workers, All Other	27-2099	2760
Professionals	Radio and Television Announcers	27-3011	2800
Professionals	Public Address System and Other Announcers	27-3012	2800
Professionals	Broadcast News Analysts	27-3021	2810
Professionals	Reporters and Correspondents	27-3022	2810
Professionals	Public Relations Specialists	27-3031	2825
Professionals	Editors	27-3041	2830
Professionals	Technical Writers	27-3042	2840
Professionals	Writers and Authors	27-3043	2850
Professionals	Interpreters and Translators	27-3091	2860
Professionals	Media and Communication Workers, All Other	27-3099	2860
Professionals	Photographers	27-4021	2910
Professionals	Camera Operators, Television, Video, and Motion Picture	27-4031	2920
Professionals	Film and Video Editors	27-4032	2920
Professionals	Chiropractors	29-1011	3000
Professionals	Dentists, General	29-1021	3010
Professionals	Oral and Maxillofacial Surgeons	29-1022	3010
Professionals	Orthodontists	29-1023	3010
Professionals	Prosthodontists	29-1024	3010
Professionals	Dentists, All Other Specialists	29-1029	3010
Professionals	Dietitians and Nutritionists	29-1031	3030
Professionals	Optometrists	29-1041	3040
Professionals	Pharmacists	29-1051	3050
Professionals	Anesthesiologists	29-1061	3060
Professionals	Family and General Practitioners	29-1062	3060
Professionals	Internists, General	29-1063	3060
Professionals	Obstetricians and Gynecologists	29-1064	3060
Professionals	Pediatricians, General	29-1065	3060
Professionals	Psychiatrists	29-1066	3060
Professionals	Surgeons	29-1067	3060
Professionals	Physicians and Surgeons, All Other	29-1069	3060
Professionals	Physician Assistants	29-1071	3110
Professionals	Podiatrists	29-1081	3120
Professionals	Occupational Therapists	29-1122	3150
Professionals	Physical Therapists	29-1123	3160
Professionals	Radiation Therapists	29-1124	3200
Professionals	Recreational Therapists	29-1125	3210
Professionals	Respiratory Therapists	29-1126	3220
Professionals	Speech-Language Pathologists	29-1127	3230

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Professionals	Exercise Physiologists	29-1128	3245
Professionals	Therapists, All Other	29-1129	3245
Professionals	Veterinarians	29-1131	3250
Professionals	Registered Nurses	29-1141	3255
Professionals	Nurse Anesthetists	29-1151	3256
Professionals	Nurse Midwives	29-1161	3258
Professionals	Nurse Practitioners	29-1171	3258
Professionals	Audiologists	29-1181	3140
Professionals	Health Diagnosing and Treating Practitioners, All Other	29-1199	3260
Professionals	Animal Trainers	39-2011	4340
Professionals	Sales Engineers	41-9031	4930
Professionals	Agricultural Inspectors	45-2011	6010
Professionals	Construction and Building Inspectors	47-4011	6660
Professionals	Airline Pilots, Copilots, and Flight Engineers	53-2011	9030
Professionals	Commercial Pilots	53-2012	9030
Professionals	Transportation Inspectors	53-6051	9410
Technicians	Architectural and Civil Drafters	17-3011	1540
Technicians	Electrical and Electronics Drafters	17-3012	1540
Technicians	Mechanical Drafters	17-3013	1540
Technicians	Drafters, All Other	17-3019	1540
Technicians	Aerospace Engineering and Operations Technicians	17-3021	1550
Technicians	Civil Engineering Technicians	17-3022	1550
Technicians	Electrical and Electronics Engineering Technicians	17-3023	1550
Technicians	Electro-Mechanical Technicians	17-3024	1550
Technicians	Environmental Engineering Technicians	17-3025	1550
Technicians	Industrial Engineering Technicians	17-3026	1550
Technicians	Mechanical Engineering Technicians	17-3027	1550
Technicians	Engineering Technicians, Except Drafters, All Other	17-3029	1550
Technicians	Surveying and Mapping Technicians	17-3031	1560
Technicians	Agricultural and Food Science Technicians	19-4011	1900
Technicians	Biological Technicians	19-4021	1910
Technicians	Chemical Technicians	19-4031	1920
Technicians	Geological and Petroleum Technicians	19-4041	1930
Technicians	Nuclear Technicians	19-4051	1930
Technicians	Social Science Research Assistants	19-4061	1965
Technicians	Environmental Science and Protection Technicians, Including Health	19-4091	1965
Technicians	Forensic Science Technicians	19-4092	1965
Technicians	Forest and Conservation Technicians	19-4093	1965
Technicians	Life, Physical, and Social Science Technicians, All Other	19-4099	1965
Technicians	Audio and Video Equipment Technicians	27-4011	2900
Technicians	Broadcast Technicians	27-4012	2900

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Technicians	Radio Operators	27-4013	2900
Technicians	Sound Engineering Technicians	27-4014	2900
Technicians	Media and Communication Equipment Workers, All Other	27-4099	2900
Technicians	Medical and Clinical Laboratory Technologists	29-2011	3300
Technicians	Medical and Clinical Laboratory Technicians	29-2012	3300
Technicians	Dental Hygienists	29-2021	3310
Technicians	Cardiovascular Technologists and Technicians	29-2031	3320
Technicians	Diagnostic Medical Sonographers	29-2032	3320
Technicians	Nuclear Medicine Technologists	29-2033	3320
Technicians	Radiologic Technologists	29-2034	3320
Technicians	Magnetic Resonance Imaging Technologists	29-2035	3320
Technicians	Emergency Medical Technicians and Paramedics	29-2041	3400
Technicians	Dietetic Technicians	29-2051	3420
Technicians	Pharmacy Technicians	29-2052	3420
Technicians	Psychiatric Technicians	29-2053	3420
Technicians	Respiratory Therapy Technicians	29-2054	3420
Technicians	Surgical Technologists	29-2055	3420
Technicians	Veterinary Technologists and Technicians	29-2056	3420
Technicians	Ophthalmic Medical Technicians	29-2057	3420
Technicians	Licensed Practical and Licensed Vocational Nurses	29-2061	3500
Technicians	Medical Records and Health Information Technicians	29-2071	3510
Technicians	Opticians, Dispensing	29-2081	3520
Technicians	Orthotists and Prosthetists	29-2091	3535
Technicians	Hearing Aid Specialists	29-2092	3535
Technicians	Health Technologists and Technicians, All Other	29-2099	3535
Technicians	Occupational Health and Safety Specialists	29-9011	3540
Technicians	Occupational Health and Safety Technicians	29-9012	3540
Technicians	Athletic Trainers	29-9091	3540
Technicians	Genetic Counselors	29-9092	3540
Technicians	Healthcare Practitioners and Technical Workers, All Other	29-9099	3540
Technicians	Air Traffic Controllers	53-2021	9040
Technicians	Airfield Operations Specialists	53-2022	9040
Sales Workers	First-Line Supervisors of Retail Sales Workers	41-1011	4700
Sales Workers	First-Line Supervisors of Non-Retail Sales Workers	41-1012	4710
Sales Workers	Cashiers	41-2011	4720
Sales Workers	Gaming Change Persons and Booth Cashiers	41-2012	4720
Sales Workers	Counter and Rental Clerks	41-2021	4740
Sales Workers	Parts Salespersons	41-2022	4750
Sales Workers	Retail Salespersons	41-2031	4760
Sales Workers	Advertising Sales Agents	41-3011	4800
Sales Workers	Insurance Sales Agents	41-3021	4810



<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Sales Workers	Securities, Commodities, and Financial Services Sales Agents	41-3031	4820
Sales Workers	Travel Agents	41-3041	4830
Sales Workers	Sales Representatives, Services, All Other	41-3099	4840
Sales Workers	Sales Representatives, Wholesale and Manufacturing, Technical and Scientific Products	41-4011	4850
Sales Workers	Sales Representatives, Wholesale and Manufacturing, Except Technical and Scientific Products	41-4012	4850
Sales Workers	Demonstrators and Product Promoters	41-9011	4900
Sales Workers	Models	41-9012	4900
Sales Workers	Real Estate Brokers	41-9021	4920
Sales Workers	Real Estate Sales Agents	41-9022	4920
Sales Workers	Telemarketers	41-9041	4940
Sales Workers	Door-to-Door Sales Workers, News and Street Vendors, and Related Workers	41-9091	4950
Sales Workers	Sales and Related Workers, All Other	41-9099	4965
Administrative Support Workers	Social and Human Service Assistants	21-1093	2016
Administrative Support Workers	Paralegals and Legal Assistants	23-2011	2145
Administrative Support Workers	Court Reporters	23-2091	2160
Administrative Support Workers	Title Examiners, Abstractors, and Searchers	23-2093	2160
Administrative Support Workers	Legal Support Workers, All Other	23-2099	2160
Administrative Support Workers	Library Technicians	25-4031	2440
Administrative Support Workers	Teacher Assistants	25-9041	2540
Administrative Support Workers	Medical Transcriptionists	31-9094	3646
Administrative Support Workers	First-Line Supervisors of Office and Administrative Support Workers	43-1011	5000
Administrative Support Workers	Switchboard Operators, Including Answering Service	43-2011	5010
Administrative Support Workers	Telephone Operators	43-2021	5020
Administrative Support Workers	Communications Equipment Operators, All Other	43-2099	5030
Administrative Support Workers	Bill and Account Collectors	43-3011	5100
Administrative Support Workers	Billing and Posting Clerks	43-3021	5110
Administrative Support Workers	Bookkeeping, Accounting, and Auditing Clerks	43-3031	5120
Administrative Support Workers	Gaming Cage Workers	43-3041	5130
Administrative Support Workers	Payroll and Timekeeping Clerks	43-3051	5140
Administrative Support Workers	Procurement Clerks	43-3061	5150
Administrative Support Workers	Tellers	43-3071	5160

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Administrative Support Workers	Financial Clerks, All Other	43-3099	5165
Administrative Support Workers	Brokerage Clerks	43-4011	5200
Administrative Support Workers	Correspondence Clerks	43-4021	5350
Administrative Support Workers	Court, Municipal, and License Clerks	43-4031	5220
Administrative Support Workers	Credit Authorizers, Checkers, and Clerks	43-4041	5230
Administrative Support Workers	Customer Service Representatives	43-4051	5240
Administrative Support Workers	Eligibility Interviewers, Government Programs	43-4061	5250
Administrative Support Workers	File Clerks	43-4071	5260
Administrative Support Workers	Hotel, Motel, and Resort Desk Clerks	43-4081	5300
Administrative Support Workers	Interviewers, Except Eligibility and Loan	43-4111	5310
Administrative Support Workers	Library Assistants, Clerical	43-4121	5320
Administrative Support Workers	Loan Interviewers and Clerks	43-4131	5330
Administrative Support Workers	New Accounts Clerks	43-4141	5340
Administrative Support Workers	Order Clerks	43-4151	5350
Administrative Support Workers	Human Resources Assistants, Except Payroll and Timekeeping	43-4161	5360
Administrative Support Workers	Receptionists and Information Clerks	43-4171	5400
Administrative Support Workers	Reservation and Transportation Ticket Agents and Travel Clerks	43-4181	5410
Administrative Support Workers	Information and Record Clerks, All Other	43-4199	5420
Administrative Support Workers	Cargo and Freight Agents	43-5011	5500
Administrative Support Workers	Couriers and Messengers	43-5021	5510
Administrative Support Workers	Police, Fire, and Ambulance Dispatchers	43-5031	5520
Administrative Support Workers	Dispatchers, Except Police, Fire, and Ambulance	43-5032	5520
Administrative Support Workers	Meter Readers, Utilities	43-5041	5530
Administrative Support Workers	Postal Service Clerks	43-5051	5540
Administrative Support Workers	Postal Service Mail Carriers	43-5052	5550
Administrative Support Workers	Postal Service Mail Sorters, Processors, and Processing Machine Operators	43-5053	5560
Administrative Support Workers	Production, Planning, and Expediting Clerks	43-5061	5600

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Administrative Support Workers	Shipping, Receiving, and Traffic Clerks	43-5071	5610
Administrative Support Workers	Stock Clerks and Order Fillers	43-5081	5620
Administrative Support Workers	Weighers, Measurers, Checkers, and Samplers, Recordkeeping	43-5111	5630
Administrative Support Workers	Executive Secretaries and Executive Administrative Assistants	43-6011	5700
Administrative Support Workers	Legal Secretaries	43-6012	5700
Administrative Support Workers	Medical Secretaries	43-6013	5700
Administrative Support Workers	Secretaries and Administrative Assistants, Except Legal, Medical, and Executive	43-6014	5700
Administrative Support Workers	Computer Operators	43-9011	5800
Administrative Support Workers	Data Entry Keyers	43-9021	5810
Administrative Support Workers	Word Processors and Typists	43-9022	5820
Administrative Support Workers	Desktop Publishers	43-9031	5940
Administrative Support Workers	Insurance Claims and Policy Processing Clerks	43-9041	5840
Administrative Support Workers	Mail Clerks and Mail Machine Operators, Except Postal Service	43-9051	5850
Administrative Support Workers	Office Clerks, General	43-9061	5860
Administrative Support Workers	Office Machine Operators, Except Computer	43-9071	5900
Administrative Support Workers	Proofreaders and Copy Markers	43-9081	5910
Administrative Support Workers	Statistical Assistants	43-9111	5920
Administrative Support Workers	Office and Administrative Support Workers, All Other	43-9199	5940
Craft Workers	First-Line Supervisors of Construction Trades and Extraction Workers	47-1011	6200
Craft Workers	Boilermakers	47-2011	6210
Craft Workers	Brickmasons and Blockmasons	47-2021	6220
Craft Workers	Stonemasons	47-2022	6220
Craft Workers	Carpenters	47-2031	6230
Craft Workers	Carpet Installers	47-2041	6240
Craft Workers	Floor Layers, Except Carpet, Wood, and Hard Tiles	47-2042	6240
Craft Workers	Floor Sanders and Finishers	47-2043	6240
Craft Workers	Tile and Marble Setters	47-2044	6240
Craft Workers	Cement Masons and Concrete Finishers	47-2051	6250
Craft Workers	Terrazzo Workers and Finishers	47-2053	6250
Craft Workers	Paving, Surfacing, and Tamping Equipment Operators	47-2071	6300
Craft Workers	Pile-Driver Operators	47-2072	6320
Craft Workers	Operating Engineers and Other Construction Equipment Operators	47-2073	6320

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Craft Workers	Drywall and Ceiling Tile Installers	47-2081	6330
Craft Workers	Tapers	47-2082	6330
Craft Workers	Electricians	47-2111	6355
Craft Workers	Glaziers	47-2121	6360
Craft Workers	Insulation Workers, Floor, Ceiling, and Wall	47-2131	6400
Craft Workers	Insulation Workers, Mechanical	47-2132	6400
Craft Workers	Painters, Construction and Maintenance	47-2141	6420
Craft Workers	Paperhangers	47-2142	6430
Craft Workers	Pipelayers	47-2151	6440
Craft Workers	Plumbers, Pipefitters, and Steamfitters	47-2152	6440
Craft Workers	Plasterers and Stucco Masons	47-2161	6460
Craft Workers	Reinforcing Iron and Rebar Workers	47-2171	6500
Craft Workers	Roofers	47-2181	6515
Craft Workers	Sheet Metal Workers	47-2211	6520
Craft Workers	Structural Iron and Steel Workers	47-2221	6530
Craft Workers	Solar Photovoltaic Installers	47-2231	6765
Craft Workers	Elevator Installers and Repairers	47-4021	6700
Craft Workers	Fence Erectors	47-4031	6710
Craft Workers	Hazardous Materials Removal Workers	47-4041	6720
Craft Workers	Highway Maintenance Workers	47-4051	6730
Craft Workers	Rail-Track Laying and Maintenance Equipment Operators	47-4061	6740
Craft Workers	Septic Tank Servicers and Sewer Pipe Cleaners	47-4071	6765
Craft Workers	Segmental Pavers	47-4091	6765
Craft Workers	Construction and Related Workers, All Other	47-4099	6765
Craft Workers	Derrick Operators, Oil and Gas	47-5011	6800
Craft Workers	Rotary Drill Operators, Oil and Gas	47-5012	6800
Craft Workers	Service Unit Operators, Oil, Gas, and Mining	47-5013	6800
Craft Workers	Earth Drillers, Except Oil and Gas	47-5021	6820
Craft Workers	Explosives Workers, Ordnance Handling Experts, and Blasters	47-5031	6830
Craft Workers	Continuous Mining Machine Operators	47-5041	6840
Craft Workers	Mine Cutting and Channeling Machine Operators	47-5042	6840
Craft Workers	Mining Machine Operators, All Other	47-5049	6840
Craft Workers	Rock Splitters, Quarry	47-5051	6940
Craft Workers	Roof Bolters, Mining	47-5061	6940
Craft Workers	Roustabouts, Oil and Gas	47-5071	6800
Craft Workers	Helpers--Extraction Workers	47-5081	6940
Craft Workers	Extraction Workers, All Other	47-5099	6940
Craft Workers	First-Line Supervisors of Mechanics, Installers, and Repairers	49-1011	7000
Craft Workers	Computer, Automated Teller, and Office Machine Repairers	49-2011	7010
Craft Workers	Radio, Cellular, and Tower Equipment Installers and Repairs	49-2021	7020
Craft Workers	Telecommunications Equipment Installers and Repairers, Except Line Installers	49-2022	7020

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Craft Workers	Avionics Technicians	49-2091	7030
Craft Workers	Electric Motor, Power Tool, and Related Repairers	49-2092	7040
Craft Workers	Electrical and Electronics Installers and Repairers, Transportation Equipment	49-2093	7100
Craft Workers	Electrical and Electronics Repairers, Commercial and Industrial Equipment	49-2094	7100
Craft Workers	Electrical and Electronics Repairers, Powerhouse, Substation, and Relay	49-2095	7100
Craft Workers	Electronic Equipment Installers and Repairers, Motor Vehicles	49-2096	7110
Craft Workers	Electronic Home Entertainment Equipment Installers and Repairers	49-2097	7120
Craft Workers	Security and Fire Alarm Systems Installers	49-2098	7130
Craft Workers	Aircraft Mechanics and Service Technicians	49-3011	7140
Craft Workers	Automotive Body and Related Repairers	49-3021	7150
Craft Workers	Automotive Glass Installers and Repairers	49-3022	7160
Craft Workers	Automotive Service Technicians and Mechanics	49-3023	7200
Craft Workers	Bus and Truck Mechanics and Diesel Engine Specialists	49-3031	7210
Craft Workers	Farm Equipment Mechanics and Service Technicians	49-3041	7220
Craft Workers	Mobile Heavy Equipment Mechanics, Except Engines	49-3042	7220
Craft Workers	Rail Car Repairers	49-3043	7220
Craft Workers	Motorboat Mechanics and Service Technicians	49-3051	7240
Craft Workers	Motorcycle Mechanics	49-3052	7240
Craft Workers	Outdoor Power Equipment and Other Small Engine Mechanics	49-3053	7240
Craft Workers	Bicycle Repairers	49-3091	7260
Craft Workers	Recreational Vehicle Service Technicians	49-3092	7260
Craft Workers	Tire Repairers and Changers	49-3093	7260
Craft Workers	Mechanical Door Repairers	49-9011	7300
Craft Workers	Control and Valve Installers and Repairers, Except Mechanical Door	49-9012	7300
Craft Workers	Heating, Air Conditioning, and Refrigeration Mechanics and Installers	49-9021	7315
Craft Workers	Home Appliance Repairers	49-9031	7320
Craft Workers	Industrial Machinery Mechanics	49-9041	7330
Craft Workers	Maintenance Workers, Machinery	49-9043	7350
Craft Workers	Millwrights	49-9044	7360
Craft Workers	Refractory Materials Repairers, Except Brickmasons	49-9045	7330
Craft Workers	Electrical Power-Line Installers and Repairers	49-9051	7410
Craft Workers	Telecommunications Line Installers and Repairers	49-9052	7420
Craft Workers	Camera and Photographic Equipment Repairers	49-9061	7430
Craft Workers	Medical Equipment Repairers	49-9062	7430
Craft Workers	Musical Instrument Repairers and Tuners	49-9063	7430
Craft Workers	Watch Repairers	49-9064	7430
Craft Workers	Precision Instrument and Equipment Repairers, All Other	49-9069	7430
Craft Workers	Maintenance and Repair Workers, General	49-9071	7340
Craft Workers	Wind Turbine Service Technicians	49-9081	7630
Craft Workers	Coin, Vending, and Amusement Machine Servicers and Repairers	49-9091	7510
Craft Workers	Commercial Divers	49-9092	7630

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Craft Workers	Fabric Menders, Except Garment	49-9093	7630
Craft Workers	Locksmiths and Safe Repairers	49-9094	7540
Craft Workers	Manufactured Building and Mobile Home Installers	49-9095	7550
Craft Workers	Riggers	49-9096	7560
Craft Workers	Signal and Track Switch Repairers	49-9097	7630
Craft Workers	Installation, Maintenance, and Repair Workers, All Other	49-9099	7630
Craft Workers	Structural Metal Fabricators and Fitters	51-2041	7740
Craft Workers	Machinists	51-4041	8030
Craft Workers	Model Makers, Metal and Plastic	51-4061	8060
Craft Workers	Patternmakers, Metal and Plastic	51-4062	8060
Craft Workers	Tool and Die Makers	51-4111	8130
Craft Workers	Prepress Technicians and Workers	51-5111	8250
Craft Workers	Print Binding and Finishing Workers	51-5113	8256
Craft Workers	Shoe and Leather Workers and Repairers	51-6041	8330
Craft Workers	Sewers, Hand	51-6051	8350
Craft Workers	Tailors, Dressmakers, and Custom Sewers	51-6052	8350
Craft Workers	Upholsterers	51-6093	8450
Craft Workers	Cabinetmakers and Bench Carpenters	51-7011	8500
Craft Workers	Furniture Finishers	51-7021	8510
Craft Workers	Model Makers, Wood	51-7031	8550
Craft Workers	Patternmakers, Wood	51-7032	8550
Craft Workers	Woodworkers, All Other	51-7099	8550
Craft Workers	Nuclear Power Reactor Operators	51-8011	8600
Craft Workers	Power Distributors and Dispatchers	51-8012	8600
Craft Workers	Power Plant Operators	51-8013	8600
Craft Workers	Stationary Engineers and Boiler Operators	51-8021	8610
Craft Workers	Water and Wastewater Treatment Plant and System Operators	51-8031	8620
Craft Workers	Jewelers and Precious Stone and Metal Workers	51-9071	8750
Craft Workers	Dental Laboratory Technicians	51-9081	8760
Craft Workers	Medical Appliance Technicians	51-9082	8760
Craft Workers	Ophthalmic Laboratory Technicians	51-9083	8760
Craft Workers	Etchers and Engravers	51-9194	8910
Craft Workers	Crane and Tower Operators	53-7021	9510
Craft Workers	Dredge Operators	53-7031	9520
Craft Workers	Excavating and Loading Machine and Dragline Operators	53-7032	9520
Craft Workers	Loading Machine Operators, Underground Mining	53-7033	9520
Operatives	Graders and Sorters, Agricultural Products	45-2041	6040
Operatives	First-Line Supervisors of Production and Operating Workers	51-1011	7700
Operatives	Aircraft Structure, Surfaces, Rigging, and Systems Assemblers	51-2011	7710
Operatives	Coil Winders, Tapers, and Finishers	51-2021	7720
Operatives	Electrical and Electronic Equipment Assemblers	51-2022	7720

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Operatives	Electromechanical Equipment Assemblers	51-2023	7720
Operatives	Engine and Other Machine Assemblers	51-2031	7730
Operatives	Fiberglass Laminators and Fabricators	51-2091	7750
Operatives	Team Assemblers	51-2092	7750
Operatives	Timing Device Assemblers and Adjusters	51-2093	7750
Operatives	Assemblers and Fabricators, All Other	51-2099	7750
Operatives	Bakers	51-3011	7800
Operatives	Butchers and Meat Cutters	51-3021	7810
Operatives	Meat, Poultry, and Fish Cutters and Trimmers	51-3022	7810
Operatives	Slaughtering and Meat Packers	51-3023	7810
Operatives	Food and Tobacco Roasting, Baking, and Drying Machine Operators and Tenders	51-3091	7830
Operatives	Food Batchmakers	51-3092	7840
Operatives	Food Cooking Machine Operators and Tenders	51-3093	7850
Operatives	Food Processing Workers, All Other	51-3099	7855
Operatives	Computer-Controlled Machine Tool Operators, Metal and Plastic	51-4011	7900
Operatives	Computer Numerically Controlled Machine Tool Programmers, Metal and Plastic	51-4012	7900
Operatives	Extruding and Drawing Machine Setters, Operators, and Tenders, Metal and Plastic	51-4021	7920
Operatives	Forging Machine Setters, Operators, and Tenders, Metal and Plastic	51-4022	7930
Operatives	Rolling Machine Setters, Operators, and Tenders, Metal and Plastic	51-4023	7940
Operatives	Cutting, Punching, and Press Machine Setters, Operators, and Tenders, Metal and Plastic	51-4031	7950
Operatives	Drilling and Boring Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4032	7960
Operatives	Grinding, Lapping, Polishing, and Buffing Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4033	8000
Operatives	Lathe and Turning Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4034	8010
Operatives	Milling and Planing Machine Setters, Operators, and Tenders, Metal and Plastic	51-4035	8220
Operatives	Metal-Refining Furnace Operators and Tenders	51-4051	8040
Operatives	Pourers and Casters, Metal	51-4052	8040
Operatives	Foundry Mold and Coremakers	51-4071	8100
Operatives	Molding, Coremaking, and Casting Machine Setters, Operators, and Tenders, Metal and Plastic	51-4072	8100
Operatives	Multiple Machine Tool Setters, Operators, and Tenders, Metal and Plastic	51-4081	8220
Operatives	Welders, Cutters, Solderers, and Brazers	51-4121	8140
Operatives	Welding, Soldering, and Brazing Machine Setters, Operators, and Tenders	51-4122	8140
Operatives	Heat Treating Equipment Setters, Operators, and Tenders, Metal and Plastic	51-4191	8150
Operatives	Layout Workers, Metal and Plastic	51-4192	8220
Operatives	Plating and Coating Machine Setters, Operators, and Tenders, Metal and Plastic	51-4193	8200
Operatives	Tool Grinders, Filers, and Sharpeners	51-4194	8210
Operatives	Metal Workers and Plastic Workers, All Other	51-4199	8220
Operatives	Printing Press Operators	51-5112	8255
Operatives	Laundry and Dry-Cleaning Workers	51-6011	8300
Operatives	Pressers, Textile, Garment, and Related Materials	51-6021	8310
Operatives	Sewing Machine Operators	51-6031	8320

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Operatives	Shoe Machine Operators and Tenders	51-6042	8340
Operatives	Textile Bleaching and Dyeing Machine Operators and Tenders	51-6061	8400
Operatives	Textile Cutting Machine Setters, Operators, and Tenders	51-6062	8400
Operatives	Textile Knitting and Weaving Machine Setters, Operators, and Tenders	51-6063	8410
Operatives	Textile Winding, Twisting, and Drawing Out Machine Setters, Operators, and Tenders	51-6064	8420
Operatives	Extruding and Forming Machine Setters, Operators, and Tenders, Synthetic and Glass Fibers	51-6091	8460
Operatives	Fabric and Apparel Patternmakers	51-6092	8460
Operatives	Textile, Apparel, and Furnishings Workers, All Other	51-6099	8460
Operatives	Sawing Machine Setters, Operators, and Tenders, Wood	51-7041	8530
Operatives	Woodworking Machine Setters, Operators, and Tenders, Except Sawing	51-7042	8540
Operatives	Chemical Plant and System Operators	51-8091	8630
Operatives	Gas Plant Operators	51-8092	8630
Operatives	Petroleum Pump System Operators, Refinery Operators, and Gaugers	51-8093	8630
Operatives	Plant and System Operators, All Other	51-8099	8630
Operatives	Chemical Equipment Operators and Tenders	51-9011	8640
Operatives	Separating, Filtering, Clarifying, Precipitating, and Still Machine Setters, Operators, and Tenders	51-9012	8640
Operatives	Crushing, Grinding, and Polishing Machine Setters, Operators, and Tenders	51-9021	8650
Operatives	Grinding and Polishing Workers, Hand	51-9022	8650
Operatives	Mixing and Blending Machine Setters, Operators, and Tenders	51-9023	8650
Operatives	Cutters and Trimmers, Hand	51-9031	8710
Operatives	Cutting and Slicing Machine Setters, Operators, and Tenders	51-9032	8710
Operatives	Extruding, Forming, Pressing, and Compacting Machine Setters, Operators, and Tenders	51-9041	8720
Operatives	Furnace, Kiln, Oven, Drier, and Kettle Operators and Tenders	51-9051	8730
Operatives	Inspectors, Testers, Sorters, Samplers, and Weighers	51-9061	8740
Operatives	Packaging and Filling Machine Operators and Tenders	51-9111	8800
Operatives	Coating, Painting, and Spraying Machine Setters, Operators, and Tenders	51-9121	8810
Operatives	Painters, Transportation Equipment	51-9122	8810
Operatives	Painting, Coating, and Decorating Workers	51-9123	8810
Operatives	Semiconductor Processors	51-9141	8965
Operatives	Photographic Process Workers and Processing Machine Operators	51-9151	8830
Operatives	Adhesive Bonding Machine Operators and Tenders	51-9191	8850
Operatives	Cleaning, Washing, and Metal Pickling Equipment Operators and Tenders	51-9192	8860
Operatives	Cooling and Freezing Equipment Operators and Tenders	51-9193	8965
Operatives	Molders, Shapers, and Casters, Except Metal and Plastic	51-9195	8920
Operatives	Paper Goods Machine Setters, Operators, and Tenders	51-9196	8930
Operatives	Tire Builders	51-9197	8940
Operatives	Production Workers, All Other	51-9199	8965
Operatives	Aircraft Cargo Handling Supervisors	53-1011	9000
Operatives	First-Line Supervisors of Helpers, Laborers, and Material Movers, Hand	53-1021	9000
Operatives	First-Line Supervisors of Transportation and Material-Moving Machine and Vehicle Operators	53-1031	9000



<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Operatives	Flight Attendants	53-2031	9050
Operatives	Ambulance Drivers and Attendants, Except Emergency Medical Technicians	53-3011	9110
Operatives	Bus Drivers, Transit and Intercity	53-3021	9120
Operatives	Bus Drivers, School or Special Client	53-3022	9120
Operatives	Driver/Sales Workers	53-3031	9130
Operatives	Heavy and Tractor-Trailer Truck Drivers	53-3032	9130
Operatives	Light Truck or Delivery Services Drivers	53-3033	9130
Operatives	Taxi Drivers and Chauffeurs	53-3041	9140
Operatives	Motor Vehicle Operators, All Other	53-3099	9150
Operatives	Locomotive Engineers	53-4011	9200
Operatives	Locomotive Firers	53-4012	9200
Operatives	Rail Yard Engineers, Dinkey Operators, and Hostlers	53-4013	9200
Operatives	Railroad Brake, Signal, and Switch Operators	53-4021	9230
Operatives	Railroad Conductors and Yardmasters	53-4031	9240
Operatives	Subway and Streetcar Operators	53-4041	9260
Operatives	Rail Transportation Workers, All Other	53-4099	9260
Operatives	Sailors and Marine Oilers	53-5011	9300
Operatives	Captains, Mates, and Pilots of Water Vessels	53-5021	9310
Operatives	Motorboat Operators	53-5022	9310
Operatives	Ship Engineers	53-5031	9300
Operatives	Bridge and Lock Tenders	53-6011	9420
Operatives	Parking Lot Attendants	53-6021	9350
Operatives	Traffic Technicians	53-6041	9420
Operatives	Transportation Attendants, Except Flight Attendants	53-6061	9415
Operatives	Transportation Workers, All Other	53-6099	9420
Operatives	Conveyor Operators and Tenders	53-7011	9560
Operatives	Hoist and Winch Operators	53-7041	9560
Operatives	Industrial Truck and Tractor Operators	53-7051	9600
Operatives	Packers and Packagers, Hand	53-7064	9640
Operatives	Gas Compressor and Gas Pumping Station Operators	53-7071	9650
Operatives	Pump Operators, Except Wellhead Pumpers	53-7072	9650
Operatives	Wellhead Pumpers	53-7073	9650
Operatives	Mine Shuttle Car Operators	53-7111	9750
Operatives	Tank Car, Truck, and Ship Loaders	53-7121	9750
Operatives	Material Moving Workers, All Other	53-7199	9750
Labors and Helpers	First-Line Supervisors of Landscaping, Lawn Service, and Groundskeeping Workers	37-1012	4210
Labors and Helpers	Landscaping and Groundskeeping Workers	37-3011	4250
Labors and Helpers	Pesticide Handlers, Sprayers, and Applicators, Vegetation	37-3012	4250
Labors and Helpers	Tree Trimmers and Pruners	37-3013	4250
Labors and Helpers	Grounds Maintenance Workers, All Other	37-3019	4250
Labors and Helpers	Nonfarm Animal Caretakers	39-2021	4350

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Labors and Helpers	First-Line Supervisors of Farming, Fishing, and Forestry Workers	45-1011	6005
Labors and Helpers	Animal Breeders	45-2021	6050
Labors and Helpers	Agricultural Equipment Operators	45-2091	6050
Labors and Helpers	Farmworkers and Laborers, Crop, Nursery, and Greenhouse	45-2092	6050
Labors and Helpers	Farmworkers, Farm, Ranch, and Aquacultural Animals	45-2093	6050
Labors and Helpers	Agricultural Workers, All Other	45-2099	6050
Labors and Helpers	Fishers and Related Fishing Workers	45-3011	6100
Labors and Helpers	Hunters and Trappers	45-3021	6100
Labors and Helpers	Forest and Conservation Workers	45-4011	6120
Labors and Helpers	Fallers	45-4021	6130
Labors and Helpers	Logging Equipment Operators	45-4022	6130
Labors and Helpers	Log Graders and Scalers	45-4023	6130
Labors and Helpers	Logging Workers, All Other	45-4029	6130
Labors and Helpers	Construction Laborers	47-2061	6260
Labors and Helpers	Helpers--Brickmasons, Blockmasons, Stonemasons, and Tile and Marble Setters	47-3011	6600
Labors and Helpers	Helpers--Carpenters	47-3012	6600
Labors and Helpers	Helpers--Electricians	47-3013	6600
Labors and Helpers	Helpers--Painters, Paperhangers, Plasterers, and Stucco Masons	47-3014	6600
Labors and Helpers	Helpers--Pipelayers, Plumbers, Pipefitters, and Steamfitters	47-3015	6600
Labors and Helpers	Helpers--Roofers	47-3016	6600
Labors and Helpers	Helpers, Construction Trades, All Other	47-3019	6600
Labors and Helpers	Helpers--Installation, Maintenance, and Repair Workers	49-9098	7610
Labors and Helpers	Helpers--Production Workers	51-9198	8950
Labors and Helpers	Automotive and Watercraft Service Attendants	53-6031	9360
Labors and Helpers	Cleaners of Vehicles and Equipment	53-7061	9610
Labors and Helpers	Laborers and Freight, Stock, and Material Movers, Hand	53-7062	9620
Labors and Helpers	Machine Feeders and Offbearers	53-7063	9630
Labors and Helpers	Refuse and Recyclable Material Collectors	53-7081	9720
Service Workers	Home Health Aides	31-1011	3600
Service Workers	Psychiatric Aides	31-1013	3600
Service Workers	Nursing Assistants	31-1014	3600
Service Workers	Orderlies	31-1015	3600
Service Workers	Occupational Therapy Assistants	31-2011	3610
Service Workers	Occupational Therapy Aides	31-2012	3610
Service Workers	Physical Therapist Assistants	31-2021	3620
Service Workers	Physical Therapist Aides	31-2022	3620
Service Workers	Massage Therapists	31-9011	3630
Service Workers	Dental Assistants	31-9091	3640
Service Workers	Medical Assistants	31-9092	3645
Service Workers	Medical Equipment Preparers	31-9093	3655
Service Workers	Pharmacy Aides	31-9095	3647

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Service Workers	Veterinary Assistants and Laboratory Animal Caretakers	31-9096	3648
Service Workers	Phlebotomists	31-9097	3649
Service Workers	Healthcare Support Workers, All Other	31-9099	3655
Service Workers	First-Line Supervisors of Correctional Officers	33-1011	3700
Service Workers	First-Line Supervisors of Police and Detectives	33-1012	3710
Service Workers	First-Line Supervisors of Fire Fighting and Prevention Workers	33-1021	3720
Service Workers	First-Line Supervisors of Protective Service Workers, All Other	33-1099	3730
Service Workers	Firefighters	33-2011	3740
Service Workers	Fire Inspectors and Investigators	33-2021	3750
Service Workers	Forest Fire Inspectors and Prevention Specialists	33-2022	3750
Service Workers	Bailiffs	33-3011	3800
Service Workers	Correctional Officers and Jailers	33-3012	3800
Service Workers	Detectives and Criminal Investigators	33-3021	3820
Service Workers	Fish and Game Wardens	33-3031	3840
Service Workers	Parking Enforcement Workers	33-3041	3840
Service Workers	Police and Sheriff's Patrol Officers	33-3051	3850
Service Workers	Transit and Railroad Police	33-3052	3850
Service Workers	Animal Control Workers	33-9011	3900
Service Workers	Private Detectives and Investigators	33-9021	3910
Service Workers	Gaming Surveillance Officers and Gaming Investigators	33-9031	3930
Service Workers	Security Guards	33-9032	3930
Service Workers	Crossing Guards	33-9091	3940
Service Workers	Lifeguards, Ski Patrol, and Other Recreational Protective Service Workers	33-9092	3955
Service Workers	Transportation Security Screeners	33-9093	3945
Service Workers	Protective Service Workers, All Other	33-9099	3955
Service Workers	Chefs and Head Cooks	35-1011	4000
Service Workers	First-Line Supervisors of Food Preparation and Serving Workers	35-1012	4010
Service Workers	Cooks, Fast Food	35-2011	4020
Service Workers	Cooks, Institution and Cafeteria	35-2012	4020
Service Workers	Cooks, Private Household	35-2013	4020
Service Workers	Cooks, Restaurant	35-2014	4020
Service Workers	Cooks, Short Order	35-2015	4020
Service Workers	Cooks, All Other	35-2019	4020
Service Workers	Food Preparation Workers	35-2021	4030
Service Workers	Bartenders	35-3011	4040
Service Workers	Combined Food Preparation and Serving Workers, Including Fast Food	35-3021	4050
Service Workers	Counter Attendants, Cafeteria, Food Concession, and Coffee Shop	35-3022	4060
Service Workers	Waiters and Waitresses	35-3031	4110
Service Workers	Food Servers, Nonrestaurant	35-3041	4120
Service Workers	Dining Room and Cafeteria Attendants and Bartender Helpers	35-9011	4130
Service Workers	Dishwashers	35-9021	4140

<b>EEO-1 Job Group</b>	<b>Job Title/Description of Standard Occupational Classification (SOC)</b>	<b>Six-Level SOC Job Code</b>	<b>Four-Digit Census Code</b>
Service Workers	Hosts and Hostesses, Restaurant, Lounge, and Coffee Shop	35-9031	4150
Service Workers	Food Preparation and Serving Related Workers, All Other	35-9099	4130
Service Workers	First-Line Supervisors of Housekeeping and Janitorial Workers	37-1011	4200
Service Workers	Janitors and Cleaners, Except Maids and Housekeeping Cleaners	37-2011	4220
Service Workers	Maids and Housekeeping Cleaners	37-2012	4230
Service Workers	Building Cleaning Workers, All Other	37-2019	4220
Service Workers	Pest Control Workers	37-2021	4240
Service Workers	Gaming Supervisors	39-1011	4300
Service Workers	Slot Supervisors	39-1012	4300
Service Workers	First-Line Supervisors of Personal Service Workers	39-1021	4320
Service Workers	Gaming Dealers	39-3011	4400
Service Workers	Gaming and Sports Book Writers and Runners	39-3012	4400
Service Workers	Gaming Service Workers, All Other	39-3019	4400
Service Workers	Motion Picture Projectionists	39-3021	4410
Service Workers	Ushers, Lobby Attendants, and Ticket Takers	39-3031	4420
Service Workers	Amusement and Recreation Attendants	39-3091	4430
Service Workers	Costume Attendants	39-3092	4430
Service Workers	Locker Room, Coatroom, and Dressing Room Attendants	39-3093	4430
Service Workers	Entertainment Attendants and Related Workers, All Other	39-3099	4430
Service Workers	Embalmers	39-4011	4460
Service Workers	Funeral Attendants	39-4021	4460
Service Workers	Barbers	39-5011	4500
Service Workers	Hairdressers, Hairstylists, and Cosmetologists	39-5012	4510
Service Workers	Makeup Artists, Theatrical and Performance	39-5091	4520
Service Workers	Manicurists and Pedicurists	39-5092	4520
Service Workers	Shampooers	39-5093	4520
Service Workers	Skincare Specialists	39-5094	4520
Service Workers	Baggage Porters and Bellhops	39-6011	4530
Service Workers	Concierges	39-6012	4530
Service Workers	Tour Guides and Escorts	39-7011	4540
Service Workers	Travel Guides	39-7012	4540
Service Workers	Childcare Workers	39-9011	4600
Service Workers	Personal Care Aides	39-9021	4610
Service Workers	Fitness Trainers and Aerobics Instructors	39-9031	4620
Service Workers	Recreation Workers	39-9032	4620
Service Workers	Residential Advisors	39-9041	4640
Service Workers	Personal Care and Service Workers, All Other	39-9099	4650

\*\*\* NOTE: Executive/Senior Level Officials and Managers include individuals who plan, direct and formulate policies, set strategy and provide the overall direction of enterprises/organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies. Residing in the highest levels of organizations, these executives plan, direct or coordinate activities with the support of subordinate executives and staff managers. They include, in larger organizations, those individuals within two reporting levels of the CEO. Examples

of these kinds of managers are: chief executive officers, chief operating officers, chief financial officers, line of functional areas or operating groups, chief information officers, chief human resources officers, chief marketing officers, chief legal officers, management directors and managing partners.

**INSTRUCTIONS FOR COMPLETING THE NEW YORK STATE GAMING COMMISSION'S  
MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISE PROGRAM  
VENDOR/CONTRACTOR'S MWBE UTILIZATION PLAN FORM**

As mandated by Article 15-A of the Executive Law and the new subtitle N of 9 NYCRR 540 et seq, the New York State Gaming Commission (the "Commission") has established a goal of 30% participation by New York State Certified Minority and Women owned Business Enterprise (MWBE) as subcontractors/suppliers in this contract. Contractors must submit the attached MWBE Utilization Plan Form indicating how they will intend to comply with the established goals.

For the directory of New York State certified MWBE's, please visit the New York State's Division of Minority and Women-owned Business Development website at:  
<https://ny.newnycontracts.com/FrontEnd/VendorSearchPublic.asp>

**Completion of the Form:**

The Commission will complete all the un-shaded areas including: agency information, contract details, and summary of allocation of MWBE utilization and related value.

The contractor will complete the remaining, shaded, areas. It is important that the contractor provide detailed contact information including: name, phone number and email address.

Within the utilization section of the form, the contractor must list the names and addresses of all subcontractors or suppliers that will be utilized during this contract. The following items should be completed for each vendor listed:

- Subcontractor's Federal ID#;
- Subcontractor information as follows:
  - By checking the appropriate boxes, indicate whether the subcontractors are "SUB" or "SUP", minority-owned business enterprise "MBE" or women-owned business enterprise "WBE", and if they are NYS Certified.
- Brief description of the work the subcontractor's will provide.

Note: additional sheets may be used if necessary.

**Attestation and Form Acceptance**

The preparer must attest to the information provided by signing in the appropriate space; in addition, print the name of the contractor, provide telephone number, and date.

The last section, bottom right, will be completed by the Commission upon its review of the form. The contractor will be notified of the acceptance or deficiency of the MWBE Utilization Plan Form.

If assistance is required in completing this form or locating a New York State certified vendor to utilize as subcontractors or suppliers, please contact the Commission's Contracts Officer at (518) 388-3329.

**NEW YORK STATE GAMING COMMISSION  
VENDOR/CONTRACTOR'S MINORITY AND WOMEN-OWNED BUSINESS UTILIZATION PLAN FORM**

AGENCY NAME \_\_\_\_\_  
 AGENCY CONTACT \_\_\_\_\_  
 AGENCY PHONE \_\_\_\_\_

CONTRACTOR NAME AND ADDRESS	CHECK APPROPRIATE BOX		DATE SUBMITTED		TOTAL VALUE OF CONTRACT		
	<input type="checkbox"/> SUPPLIER <input type="checkbox"/> CONTRACTOR		CONTRACTOR'S FID#		CONTRACT EFFECTIVE DATES		
PROJECT DESCRIPTION	GOALS MBE WBE		JOB NUMBER (IF APPLICABLE)		CONTRACT NUMBER		
MWBE SUBCONTRACTOR/SUPPLIER NAME & ADDRESS	CHECK ONE	SUBCONTRACTOR/SUPPLIER TAXPAYER/FEDERAL ID #	MBE (CHECK)	WBE (CHECK)	NYS CERTIFIED (CHECK)	DESCRIPTION OF WORK	\$ VALUE OF CONTRACT
	SUB _____ SUP _____		YES _____ NO _____	YES _____ NO _____	YES _____ NO _____		
	SUB _____ SUP _____		YES _____ NO _____	YES _____ NO _____	YES _____ NO _____		
	SUB _____ SUP _____		YES _____ NO _____	YES _____ NO _____	YES _____ NO _____		
	SUB _____ SUP _____		YES _____ NO _____	YES _____ NO _____	YES _____ NO _____		

	<u>\$ AMOUNT</u>	<u>% OF TOTAL</u>
(A) TOTAL CONTRACT BID AMOUNT:	_____	_____
(B) TOTAL SUBCONTRACTS FOR COMMODITIES AND SERVICES TO MBE'S:	_____	_____
(C) TOTAL SUBCONTRACTS FOR COMMODITIES AND SERVICES TO WBE'S:	_____	_____

CONTRACTOR'S ATTESTATION: MY FIRM PROPOSES TO USE THE MWBE'S LISTED ON THIS FORM.

PREPARED BY: (SIGNATURE OF CONTRACTOR)	PRINT NAME OF CONTRACTOR	TELEPHONE NUMBER	DATE
--	--------------------------	------------------	------

FOR OFFICE USE ONLY
REVIEWED BY:
DATE:
MWBE FIRMS CERTIFIED:
MWBE FIRMS NOT CERTIFIED:

NOTICE: this report is required pursuant to Executive Law; failure to report will result in noncompliance.

**NEW YORK STATE GAMING COMMISSION  
 MWBE CONTRACT COMPLIANCE PROGRAM  
 CONTRACTOR'S QUARTERLY SUBCONTRACTING/SUPPLIER ACTIVITY REPORT  
 FOR THE PERIOD OF \_\_\_\_\_**

1. NAME AND ADDRESS:	2. PROJECT/CONTRACT GOALS:	3. DATE SUBMITTED	4. CONTRACT NO: _____
	MBE _____		JOB NO.: _____
	WBE _____		LOCATION/REGION: _____
FEDERAL ID/SOCIAL SECURITY NO.*	5. PROJECT WORK DESCRIPTION:*		6. CONTRACT EFFECTIVE DATES:*

**SUBCONTRACTING/SUPPLIER ACTIVITY REPORT**

7. REPORT SUBCONTRACTOR'S SUPPLIERS AWARDED/PURCHASED THIS QUARTER	# AWARDED THIS PERIOD	AMOUNT AWARDED THIS PERIOD	# AWARDED TO NYS CERTIFIED		TOTAL DOLLAR AMOUNT AWARDED THIS PERIOD TO NYS CERTIFIED		PERCENTAGE	
			MBE	WBE	MBE	WBE	MBE	WBE
DOLLAR RANGE: \$0-\$24,000								
\$25,000 +								
TOTAL								

PREPARED BY: (SIGNATURE OF CONTRACTOR)	PRINT NAME OF CONTRACTOR	TELEPHONE NO.	DATE
--	--------------------------	---------------	------

This report is required by contract specifications. Failure to report will result in noncompliance with contract specifications.

\*Delete information if reported on previous submittal.





**REQUEST FOR WAIVER FORM**

<b>INSTRUCTIONS: SEE PAGE 2 OF THIS ATTACHMENT FOR REQUIREMENTS AND DOCUMENT SUBMISSION INSTRUCTIONS.</b>	
<b>Offerer/Contractor Name:</b>	<b>Federal Identification No.:</b>
<b>Address:</b>	<b>Solicitation/Contract No.:</b>
<b>City, State, Zip Code:</b>	<b>M/WBE Goals: MBE      %      WBE      %</b>
By submitting this form and the required information, the offerer/contractor certifies that every Good Faith Effort has been taken to promote M/WBE participation pursuant to the M/WBE requirements set forth under the contract.	
<b>Contractor is requesting a:</b>  1. <input type="checkbox"/> MBE Waiver – A waiver of the MBE Goal for this procurement is requested. <input type="checkbox"/> Total <input type="checkbox"/> Partial  2. <input type="checkbox"/> WBE Waiver – A waiver of the WBE Goal for this procurement is requested. <input type="checkbox"/> Total <input type="checkbox"/> Partial	
<b>PREPARED BY (Signature):</b>	<b>Date:</b>
SUBMISSION OF THIS FORM CONSTITUTES THE OFFERER/CONTRACTOR'S ACKNOWLEDGEMENT AND AGREEMENT TO COMPLY WITH THE M/WBE REQUIREMENTS SET FORTH UNDER NYS EXECUTIVE LAW, ARTICLE 15-A AND 5 NYCRR PART 143. FAILURE TO SUBMIT COMPLETE AND ACCURATE INFORMATION MAY RESULT IN A FINDING OF NONCOMPLIANCE AND/OR TERMINATION OF THE CONTRACT.	
<b>Name and Title of Preparer (Printed or Typed):</b>	<b>Telephone Number:</b>
	<b>Email Address:</b>
<b>Submit with the bid or proposal or if submitting after award submit to:</b>  NYS Gaming Commission Attn: Stacey Relation One Broadway Center Schenectady, NY 12301	***** GAMING COMMISSION USE ONLY *****
	<b>REVIEWED BY:</b>
	<b>DATE:</b>
	Waiver Granted: <input type="checkbox"/> YES      MBE: <input type="checkbox"/> WBE: <input type="checkbox"/>  <input type="checkbox"/> Total Waiver <input type="checkbox"/> Partial Waiver <input type="checkbox"/> *Conditional <input type="checkbox"/> Notice of Deficiency Issued _____ *Comments:

## REQUIREMENTS AND DOCUMENT SUBMISSION INSTRUCTIONS

**When completing the Request for Waiver Form please check all boxes that apply. To be considered, the Request for Waiver Form must be accompanied by documentation for items 1 – 10, as listed below.. Copies of the following information and all relevant supporting documentation must be submitted along with the request:**

1. A statement setting forth your basis for requesting a partial or total waiver.
2. The names of general circulation, trade association, and M/WBE-oriented publications in which you solicited certified M/WBEs for the purposes of complying with your participation goals.
3. A list identifying the date(s) that all solicitations for certified M/WBE participation were published in any of the above publications.
4. A list of all certified M/WBEs appearing in the NYS Directory of Certified Firms that were solicited for purposes of complying with your certified M/WBE participation levels.
5. Copies of notices, dates of contact, letters, and other correspondence as proof that solicitations were made in writing and copies of such solicitations, or a sample copy of the solicitation if an identical solicitation was made to all certified M/WBEs.
6. Provide copies of responses made by certified M/WBEs to your solicitations.
7. Provide a description of any contract documents, plans, or specifications made available to certified M/WBEs for purposes of soliciting their bids and the date and manner in which these documents were made available.
8. Provide documentation of any negotiations between you, the Offerer/Contractor, and the M/WBEs undertaken for purposes of complying with the certified M/WBE participation goals.
9. Provide any other information you deem relevant which may help us in evaluating your request for a waiver.
10. Provide the name, title, address, telephone number, and email address of offerer/contractor's representative authorized to discuss and negotiate this waiver request.

**Note: Unless a Total Waiver has been granted, the offerer or contractor will be required to submit all reports and documents pursuant to the provisions set forth in the Contract.**



One Broadway Center, Schenectady, NY 12305

[www.gaming.ny.gov](http://www.gaming.ny.gov)

## **PARTICIPATION OPPORTUNITIES FOR NEW YORK STATE CERTIFIED SERVICE-DISABLED VETERAN-OWNED BUSINESSES**

Article 17-B of the New York State Executive Law provides for more meaningful participation in public procurement by certified Service-Disabled Veteran-Owned Businesses (“SDVOB”), thereby further integrating such businesses into New York State’s economy. The New York State Gaming Commission (the “Commission”) recognizes the need to promote the employment of service-disabled veterans and to ensure that certified service-disabled veteran-owned businesses have opportunities for maximum feasible participation in the performance of Commission contracts.

In recognition of the service and sacrifices made by service-disabled veterans and in recognition of their economic activity in doing business in New York State, Bidders are expected to consider SDVOBs in the fulfillment of the requirements of the Contract. Such participation may be as subcontractors or suppliers, as protégés, or in other partnering or supporting roles.

### **I. Contract Goals**

- A. The Commission hereby establishes an overall goal of **6%** for SDVOB participation, based on the current availability of qualified SDVOBs. For purposes of providing meaningful participation by SDVOBs, the Bidder/Contractor should reference the directory of New York State Certified SDVOBs found at: [https://ogs.ny.gov/veterans/Docs/CertifiedNYS\\_SDVOB.pdf](https://ogs.ny.gov/veterans/Docs/CertifiedNYS_SDVOB.pdf). Questions regarding compliance with SDVOB participation goals should be directed to Michele June, [Michele.June@gaming.ny.gov](mailto:Michele.June@gaming.ny.gov). Additionally, following Contract execution, Contractor is encouraged to contact the Commission to discuss additional methods of maximizing participation by SDVOBs on the Contract.
- B. Contractor must document “good faith efforts” to provide meaningful participation by SDVOBs as subcontractors or suppliers in the performance of the Contract (see clause IV below).

### **II. SDVOB Utilization Plan**

- A. In accordance with 9 NYCRR § 252.2(i), Bidders are required to submit a completed SDVOB Utilization Plan on Form SDVOB 100 with their bid.
- B. The Utilization Plan shall list the SDVOBs that the Bidder intends to use to perform the Contract, a description of the work that the Bidder intends the SDVOB to perform to meet the goals on the Contract, the estimated dollar amounts to be paid to an SDVOB, or,

if not known, an estimate of the percentage of Contract work the SDVOB will perform. By signing the Utilization Plan, the Bidder acknowledges that making false representations or providing information that shows a lack of good faith as part of, or in conjunction with, the submission of a Utilization Plan is prohibited by law and may result in penalties including, but not limited to, termination of a contract for cause, loss of eligibility to submit future bids, and/or withholding of payments. Any modifications or changes to the agreed participation by SDVOBs after the Contract award and during the term of the Contract must be reported on a revised SDVOB Utilization Plan and submitted to the Commission.

- C. The Commission will review the submitted SDVOB Utilization Plan and advise the Bidder/Contractor of Commission acceptance or issue a notice of deficiency within 20 days of receipt.
- D. If a notice of deficiency is issued, Bidder/Contractor agrees that it shall respond to the notice of deficiency, within seven business days of receipt, by submitting to the Commission a written remedy in response to the notice of deficiency. If the written remedy that is submitted is not timely or is found by the Commission to be inadequate, the Commission shall notify the Bidder/Contractor and direct the Bidder/Contractor to submit, within five business days of notification by the Commission, a request for a partial or total waiver of SDVOB participation goals on SDVOB 200. Failure to file the waiver form in a timely manner may be grounds for disqualification of the bid or proposal.
- E. The Commission may disqualify a Bidder's bid or proposal as being non-responsive under the following circumstances:
  - (a) If a Bidder fails to submit an SDVOB Utilization Plan;
  - (b) If a Bidder fails to submit a written remedy to a notice of deficiency;
  - (c) If a Bidder fails to submit a request for waiver; or
  - (d) If the Commission determines that the Bidder has failed to document good faith efforts.
- F. If awarded a Contract, Contractor certifies that it will follow the submitted SDVOB Utilization Plan for the performance of SDVOBs on the Contract pursuant to the prescribed SDVOB contract goals set forth above.
- G. Contractor further agrees that a failure to use SDVOBs as agreed in the Utilization Plan shall constitute a material breach of the terms of the Contract. Upon the occurrence of such a material breach, the Commission shall be entitled to any remedy provided herein, including but not limited to, a finding of Contractor non-responsibility.

### **III. Request for Waiver**

- A. **Prior to submission of a request for a partial or total waiver, Bidder/Contractor shall speak to the Commission for guidance.**
- B. In accordance with 9 NYCRR § 252.2(m), a Bidder/Contractor that is able to document good faith efforts to meet the goal requirements, as set forth in clause IV below, may submit a request for a partial or total waiver on Form SDVOB 200, accompanied by

supporting documentation. A Bidder may submit the request for waiver at the same time it submits its SDVOB Utilization Plan. If a request for waiver is submitted with the SDVOB Utilization Plan and is not accepted by the Commission at that time, the provisions of clauses II (C), (D) & (E) will apply. If the documentation included with the Bidder's/Contractor's waiver request is complete, the Commission shall evaluate the request and issue a written notice of acceptance or denial within 20 days of receipt.

- C. Contractor shall attempt to utilize, in good faith, the SDVOBs identified within its SDVOB Utilization Plan, during the performance of the Contract. Requests for a partial or total waiver of established goal requirements made subsequent to Contract award may be made at any time during the term of the Contract to the Commission, but must be made no later than prior to the submission of a request for final payment on the Contract.
- D. If the Commission, upon review of the SDVOB Utilization Plan and Monthly SDVOB Compliance Report (SDVOB 101) determines that Contractor is failing or refusing to comply with the contract goals and no waiver has been issued in regards to such non-compliance, the Commission may issue a notice of deficiency to the Contractor. The Contractor must respond to the notice of deficiency within seven business days of receipt. Such response may include a request for partial or total waiver of SDVOB contract goals.

Waiver requests should be sent to [Michele.June@gaming.ny.gov](mailto:Michele.June@gaming.ny.gov).

#### **IV. Required Good Faith Efforts**

In accordance with 9 NYCRR § 252.2(n), Contractors must document their good faith efforts toward utilizing SDVOBs on the Contract. Evidence of required good faith efforts shall include, but not be limited to, the following:

- (1) Copies of solicitations to SDVOBs and any responses thereto.
- (2) Explanation of the specific reasons each SDVOB that responded to Bidders/Contractors' solicitation was not selected.
- (3) Dates of any pre-bid, pre-award or other meetings attended by Contractor, if any, scheduled by the Commission with certified SDVOBs whom the Commission determined were capable of fulfilling the SDVOB goals set in the Contract.
- (4) Information describing the specific steps undertaken to reasonably structure the Contract scope of work for the purpose of subcontracting with, or obtaining supplies from, certified SDVOBs.
- (5) Other information deemed relevant to the waiver request.

#### **V. Monthly SDVOB Contractor Compliance Report**

In accordance with 9 NYCRR § 252.2(q), Contractor is required to report Monthly SDVOB Contractor Compliance to the Commission during the term of the Contract for the preceding month's activity, documenting progress made towards achieving the Contract SDVOB goals. This information must be submitted using form SDVOB 101 available at <https://ogs.ny.gov/veterans/>, and should be completed by the Contractor and

submitted to the Commission, by the 10th day of each month during the term of the Contract, for the preceding month's activity to: [Michele.June@gaming.ny.gov](mailto:Michele.June@gaming.ny.gov).

#### **VI. Breach of Contract and Damages**

In accordance with 9 NYCRR § 252.2(s), any Contractor found to have willfully and intentionally failed to comply with the SDVOB participation goals set forth in the Contract, shall be found to have breached the contract and Contractor shall pay damages as set forth therein.

**ENCOURAGING USE OF NEW YORK STATE BUSINESSES  
IN CONTRACT PERFORMANCE**

New York State businesses have a substantial presence in State contracts and strongly contribute to the economies of the state and the nation. In recognition of their economic activity and leadership in doing business in New York State, bidders/proposers for this contract for commodities, services or technology are strongly encouraged and expected to consider New York State businesses in the fulfillment of the requirements of the contract. Such partnering may be as subcontractors, suppliers, protégés or other supporting roles.

Bidders/proposers need to be aware that all authorized users of this contract will be strongly encouraged, to the maximum extent practical and consistent with legal requirements, to use responsible and responsive New York State businesses in purchasing commodities that are of equal quality and functionality and in utilizing services and technology. Furthermore, bidders/proposers are reminded that they must continue to utilize small, minority and women-owned businesses, consistent with current State law.

Utilizing New York State businesses in State contracts will help create more private sector jobs, rebuild New York's infrastructure, and maximize economic activity to the mutual benefit of the contractor and its New York State business partners. New York State businesses will promote the contractor's optimal performance under the contract, thereby fully benefiting the public sector programs that are supported by associated procurements.

Public procurements can drive and improve the State's economic engine through promotion of the use of New York businesses by its contractors. The State therefore expects bidders/proposers to provide maximum assistance to New York businesses in their use of the contract. The potential participation by all kinds of New York businesses will deliver great value to the State and its taxpayers.

Bidders/proposers can demonstrate their commitment to the use of New York State businesses by responding to the question below:

Will New York State Businesses be used in the performance of this contract?                                  
Yes                      No

If yes, identify New York State businesses that will be used and attach identifying information.

Firm Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## **INSURER QUALIFICATIONS AND INSURANCE REQUIREMENTS**

### **Insurer Qualifications**

All insurance required under this RFQ must be written by an insurance company with a current rating of "A-" or better rated by A.M. Best & Co. and a record of successful continuous operation, that is licensed, admitted, and authorized to do business and issue relevant insurance in the State of New York, and that is approved by the Commission.

Required coverage and limits must be put into effect as of the effective date of the Contract and must remain in effect throughout the term of the Contract, as determined by the Commission.

### **Insurance Requirements**

Prior to the start of work the Contractor<sup>1</sup> shall procure at its sole cost and expense, and shall maintain in force at all times during the term of the Contract, policies of insurance as herein below set forth, written by companies authorized by the New York State Department of Financial Services to issue insurance in the State of New York ("Admitted Carriers"). The Commission may, at its sole discretion, accept policies of insurance written by a non-authorized carrier or carriers when Certificates and/or other policy documentation is accompanied by a completed Excess Lines Association of New York ("ELANY") Affidavit; provided that nothing herein shall be construed to require the Commission to accept insurance placed with a non-authorized carrier under any circumstances.

Upon award, the Contractor shall deliver to the Commission evidence of such insurance coverage as defined below, including a copy of the relevant policy if requested, to the Commission's satisfaction. In the event there is a claim asserted that is covered by insurance and upon request of the Commission, the Contractor shall make any applicable policy required by this Contract available for inspection to the Commission upon the Commission's request, at Commission headquarters, during reasonable business hours.

Throughout the Contract period, the Contractor shall notify the Commission of any material changes to the policy, or any cancellations prior to the expiration date. The insurance carrier shall also send notification to the Commission of cancellation, termination, or failure to renew any policy in accordance with the policy provisions when practicable.

### **General Conditions**

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<sup>1</sup> Within the RFQ, the Contractor is also referred to as "Bidder", "Successful Bidder", "Firm", and "Vendor".

- A. **Conditions Applicable to Insurance.** All policies of insurance required by the RFQ and the Contract must meet the following requirements:

**1. Coverage Types and Policy Limits.** The types of insurance coverage and policy limits required from the Contractor are specified in Paragraph B below – “Specific Coverages and Limits”.

**2. Policy Forms.** Policies must be written on an **occurrence** basis, except as may be otherwise specifically provided herein, or agreed to in writing by the Commission.

**3. Certificates of Insurance/Notices.** The Contractor shall provide a valid and complete Certificate or Certificates of Insurance, in a form satisfactory to the Commission, before commencing any work under the Contract. Certificates shall be mailed using the contact information provided in the RFQ. Upon request by the Commission, copies of the full insurance policy shall be provided to the Commission by the Contractor.

Unless otherwise agreed, policies shall be written so as to include a provision that the policy will not be canceled, materially changed, or not renewed without at least thirty (30) days prior written notice except for non-payment as required by law to the Commission.

Certificates of Insurance shall:

- a. Be in the form approved by the Commission.
- b. Disclose any deductible, self-insured retention, aggregate limit or any exclusion to the policy that materially changes the coverage required by the Contract.
- c. Specify the Additional Insureds and Named Insureds as required herein.
- d. Be signed by an authorized representative of the insurance carrier or producer.

**4. Primary Coverage.** All insurance policies, including, but not limited to, umbrella liability and excess liability policies, shall provide that the required coverage shall apply on a primary and not on either an excess or contributing basis as to any other insurance that may be available to the Commission. Any other insurance maintained by the Commission (including, but not limited to, self-insurance) shall be excess of and shall not contribute with the Contractor’s insurance regardless of the “other insurance” clause contained in the Contractor’s insurance policy(ies) and/or in any policies of insurance, or any self-insurance, maintained by the Commission or the State of New York.

**5. Policy Renewal/Expiration.** Upon policy renewal/expiration, evidence of renewal, or replacement of coverage that complies with the insurance requirements set forth in the RFQ and any Contract resulting from the RFQ shall be delivered to the Commission. If, at any time during the term of any Contract resulting from the RFQ, the coverage provisions and limits of the policies required herein do not meet the provisions and limits set forth in the RFQ, the resulting Contract, or proof thereof is not provided to the Commission, the Contractor shall immediately cease work. The Contractor shall not resume work until authorized to do so by the Commission.

**6. Notice of Cancellation or Non-Renewal.**

Policies shall be written to include the requirements for notice of cancellation or non-renewal in accordance with the New York State Insurance Law. Within five (5) business days of receipt of any notice of cancellation or non-renewal of insurance, the Contractor shall provide the Commission with a copy of any such notice received from an insurer together with proof of replacement coverage that complies with the insurance requirements of this RFQ and the resulting Contract.

**7. Deadlines for Providing Insurance Documents after Renewal or Upon Request.** As set forth herein, certain insurance documents must be provided to the Commission contact identified in the Contract Award Notice after renewal or upon request by the Commission. This requirement means that the Contractor shall provide any applicable insurance documents to the Commission as soon as possible, but in no event later than the following time periods:

- For certificates of insurance: five business days from request or renewal, whichever is later;
- For information on self-insurance or self-retention programs: 15 calendar days from request or renewal, whichever is later;
- For other requested documentation evidencing coverage: 15 calendar days from request or renewal, whichever is later;
- For additional insured and waiver of subrogation endorsements: 30 calendar days from request or renewal, whichever is later; and
- For notice of cancellation or non-renewal and proof of replacement coverage that complies with the requirements of this section: five business days from request or renewal, whichever is later.

Notwithstanding the foregoing, if the Contractor shall have promptly requested the insurance documents from its broker or insurer and shall have thereafter diligently taken all steps necessary to obtain such documents from its insurer and submit them to the Commission, but fails to provide the documents within the timeframes above, the Commission shall extend the time period for a

reasonable period under the circumstances, but in no event shall the extension exceed 30 calendar days from the Commission's original request.

**8. Self-Insured Retention/Deductibles.** Certificates of Insurance must indicate the applicable deductibles/self-insured retentions for each listed policy. Additional surety/security may be required in certain circumstances. The Contractor shall be solely responsible for all claim expenses and loss payments within the deductible or self-insured retention.

**9. Subcontractors.** Should the Contractor engage a subcontractor, the Contractor shall endeavor to impose the insurance requirements of this document on the subcontractor, as applicable. Required insurance limits should be determined commensurate with the work of the subcontractor. An Additional Insured endorsement evidencing such coverage shall be provided to the Contractor prior to the commencement of any work by a subcontractor and shall be provided to the Commission upon request. For subcontractors that are self-insured, the subcontractor shall be obligated to defend and indemnify the Additional Insureds required in paragraph A.(11), below, with respect to Commercial General Liability and Business Automobile Liability, in the same manner that the subcontractor would have been required pursuant to this section had the subcontractor obtained insurance policies to provide such defense and indemnity. Proof of insurance or self-insured status shall be supplied to the Commission.

**10. Waiver of Subrogation.** For all liability policies, except Professional Liability and the workers' compensation insurance required below, the Contractor shall cause to be included in its policies insuring against loss, damage, or destruction by fire or other insured casualty a waiver of the insurer's right of subrogation against the State of New York, the Commission, and their respective commissioners, officers, agents, and employees. If such waiver is reasonably unobtainable, (i) an express agreement from the insurer that such policy shall not be invalidated if the Contractor waives or has waived before the casualty, any right of recovery against the State of New York, the Commission, and their respective commissioners, officers, agents, and employees or (ii) any other form of permission by the insurer, deemed acceptable by the Commission, for the release of the State of New York, the Commission, and their respective commissioners, officers, agents, and employees. A Waiver of Subrogation Endorsement shall be provided upon request. A blanket Waiver of Subrogation Endorsement evidencing such coverage and evidencing coverage on the Certificate of Insurance are also acceptable.

**11. Additional Insureds.** In each of the liability policies, excluding Professional Liability, required below, the Contractor shall cause coverage to be included for ongoing and completed operations, including, but not limited to, during any products and completed operations phases, naming as Additional Insureds the following:

the State of New York, the New York State Gaming Commission, and their respective commissioners, officers, agents, and employees.

Any such endorsement must specify that coverage is available to the Additional Insureds without limiting the scope of coverage available based on the source of negligent conduct otherwise covered under the pertinent insurance policy. In other words, the "Additional Insured" coverage conferred should be the same as if the Additional Insureds were included as Named Insureds on the insurance policy. If the Contractor is self-insured, the Contractor shall be obligated to defend and indemnify the above-named Additional Insureds with respect to Commercial General Liability and Business Automobile Liability, in the same manner that the Contractor would have been required to defend and indemnify pursuant to this Attachment had the Contractor obtained such insurance policies.

**12. Excess/Umbrella Liability Policies.** Required insurance coverage limits may be provided through a combination of primary and excess/umbrella liability policies. If coverage limits are provided through excess/umbrella liability policies, then a Schedule of underlying insurance listing policy information for all underlying insurance policies (insurer, policy number, policy term, coverage and limits of insurance), including proof that the excess/umbrella insurance follows form must be provided upon request.

**B. Specific Coverages and Limits.** The types of insurance and minimum policy limits shall be as provided below.

**1. General Liability.** Commercial General Liability Insurance (CGL), shall be written on the current edition of ISO occurrence form CG 00 01, or a substitute form providing equivalent coverage and shall cover liability arising from premises operations, independent contractors, products-completed operations, broad form property damage, personal & advertising injury, cross liability coverage, and liability assumed in a contract (including the tort liability of another assumed in a contract). The limits under such policy shall not be less than the following:

- Each Occurrence limit: \$1,000,000
- General Aggregate: \$2,000,000
- Products/Completed Operations should equal the General Aggregate limit
- Personal Advertising Injury \$1,000,000
- Damage to Rented Premises \$50,000
- Medical Expense \$5,000

Coverage shall include, but not be limited to, the following: premises liability; independent contractors; blanket contractual liability, including tort liability of another assumed in a Contract; defense and/or indemnification obligations, including obligations assumed under this Contract; cross liability for additional insureds; products/completed operations for a term of no less than three years, commencing upon acceptance of the Contractor's and any subcontractor's work, as required by the Contract; and liability resulting from Section 240 or Section 241 of the New York State Labor Law.

**2. Professional Errors and Omissions.** The Contractor shall procure and maintain, during and for a period of one year after completion of this Contract, Professional Errors and Omissions Insurance in the amount of \$1,000,000 issued to and covering damage for liability imposed on the Contractor by this Contract or law arising out of any negligent act, error, or omission in the rendering of or failure to render professional services required by the Contract. The insurance policy shall include coverage for third-party fidelity including cyber theft, if such coverage is not provided for in a separate Data Breach and Privacy/Cyber Liability policy.

**3. Property Insurance.** The Contractor must maintain insurance on all buildings, furniture, fixtures, computer and communications equipment used in operating and supporting the System in an amount equal to or greater than the actual replacement cost thereof. Coverage must include a Property Floater to insure personal property including, but not limited to, contents, equipment, and mobile items, against fire, theft, collision flood, etc. The State of New York, the Commission, and sales agents licensed by the Commission will not be responsible for insuring any equipment included in or associated with the System.

**4. Business Automobile Liability.** The Contractor shall liability arising out of automobiles used in connection with performance under this Contract for owned, lease, non-owned, and/or hired vehicles with limits of not less than \$2,000,000 for each occurrence.

**5. Crime Insurance.** The Contractor must maintain crime insurance with a limit of not less than \$5,000,000 protecting the State of New York and the Commission against losses resulting from fraudulent or dishonest acts by the Contractor, any subcontractors, or any officer, employee or agent of the Contractor or any subcontractors.

**6. Data Breach and Privacy/Cyber Liability.** The Contractor must maintain insurance covering the failure to protect confidential information and failure of the security of the Contractor's computer systems due to the actions of the Contractor, any subcontractors, or any officer, employee or agent of the Contractor or any subcontractors, which results in unauthorized access to

confidential data. Said insurance shall be maintained with a limit of not less than \$50,000,000.

Said insurance shall provide coverage for damages arising from, but not limited to, the following:

- Breach of duty to protect the security and confidentiality of nonpublic proprietary corporate information;
- Disclosure or use of personally identifiable nonpublic information (e.g., medical, financial, or personal in nature in electronic or non-electronic form);
- Privacy notification costs;
- Regulatory defense and penalties;
- Computer network systems attacks;
- Introduction, implementation, or spread of malicious software code;
- Unauthorized access and use of computer systems;
- Website media liability; and
- Cyber theft of customers' property, including, but not limited to, money and securities.

**7. Workers' Compensation and Disability.** For work to be performed in New York State, the Contractor shall provide and maintain insurance coverage during the life of this Contract for the benefit of such employees as are required to be covered by the New York State Workers' Compensation Law ([www.wcb.ny.gov](http://www.wcb.ny.gov)).

Evidence of New York State Workers' Compensation and Employers Liability coverage and New York State Disability Benefits coverage, or exemption from coverage, must be provided on **one** of the following forms specified by the Commissioner of the New York State Workers' Compensation Board. For forms and guidance, the Board's website is:

[http://www.wcb.ny.gov/content/main/forms/Forms\\_EMPLOYER.jsp](http://www.wcb.ny.gov/content/main/forms/Forms_EMPLOYER.jsp)

A. Workers' Compensation and Employers Liability Coverage:

- **Form CE-200** - Certificate of Attestation for New York Entities with No Employees and Certain Out of State Entities, that New York State Workers' Compensation and/or Disability Benefits Insurance Coverage is Not Required); or
- **Form C-105.2** (September 2015, or most current version) – Certificate of Workers' Compensation Insurance, sent to the Commission by the Contractor's insurance carrier upon request; or

- **Form U-26.3** – Certificate of Workers' Compensation Insurance from the New York State Insurance Fund. Contractor must request that the State Insurance Fund send this form to the Commission; or
- **Form SI-12** – Certificate of Workers' Compensation Self-Insurance, available from the New York State Workers' Compensation Board's Self-Insurance Office; or
- **Form GSI-105.2** – Certificate of Participation in Workers' Compensation Group Self-Insurance, available from the Contractor's Group Self-Insurance Administrator.

B. Disability Benefits:

- **Form CE-200** - Certificate of Attestation for New York Entities with No Employees and Certain Out of State Entities, That New York State Workers' Compensation and/or Disability Benefits Insurance Coverage is Not Required); or
- **Form DB-120.1** (September 2015 or most current version) - Certificate of Insurance Coverage under the New York State Disability Benefits Law. Contractor must request its business insurance carrier send this form to the Commission.
- **Form DB-155**, Certificate of Disability Benefits Self-Insurance.

**All forms must name THE NEW YORK STATE GAMING COMMISSION as the Entity Requesting Proof of Coverage (i.e., the entity being listed as the Certificate Holder).**

**All forms are valid for one year from the date the form is signed/stamped, or until policy expiration, whichever is earlier. (ACORD forms are NOT acceptable proof of Workers' Compensation insurance coverage).**



### Anti-Discrimination EO 177 Certification

The New York State Human Rights Law, Article 15 of the Executive Law, prohibits discrimination and harassment based on age, race, creed, color, national origin, sex, pregnancy or pregnancy-related conditions, sexual orientation, gender identity, disability, marital status, familial status, domestic violence victim status, prior arrest or conviction record, military status or predisposing genetic characteristics.

The Human Rights Law may also require reasonable accommodation for persons with disabilities and pregnancy-related conditions. A reasonable accommodation is an adjustment to a job or work environment that enables a person with a disability to perform the essential functions of a job in a reasonable manner. The Human Rights Law may also require reasonable accommodation in employment on the basis of Sabbath observance or religious practices.

Generally, the Human Rights Law applies to:

- all employers of four or more people, employment agencies, labor organizations and apprenticeship training programs in all instances of discrimination or harassment;
- employers with fewer than four employees in all cases involving sexual harassment; and,
- any employer of domestic workers in cases involving sexual harassment or harassment based on gender, race, religion or national origin.

In accordance with Executive Order No. 177, the Bidder hereby certifies that it does not have institutional policies or practices that fail to address the harassment and discrimination of individuals on the basis of their age, race, creed, color, national origin, sex, sexual orientation, gender identity, disability, marital status, military status, or other protected status under the Human Rights Law. 3

Executive Order No. 177 and this certification do not affect institutional policies or practices that are protected by existing law, including but not limited to the First Amendment of the United States Constitution, Article 1, Section 3 of the New York State Constitution, and Section 296(11) of the New York State Human Rights Law.

Contractor:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_, 20\_\_

## Statement on Sexual Harassment

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of section two hundred one-g of the labor law.

Contractor certifies that this statement provided to the Agency with respect to State Finance Law §139 (l) is complete, true and accurate.

---

**Authorized Signatory**

---

**Signature**

---

**Title**

---

**Company Name**

### **Vendor Assurance of No Conflict of Interest or Detrimental Effect**

The Firm offering to provide services pursuant to this RFP, as a contractor, joint venture contractor, subcontractor, or consultant, attests that its performance of the services outlined in this RFP does not and will not create a conflict of interest with nor position the Firm to breach any other contract currently in force with the State of New York.

Furthermore, the Firm attests that it will not act in any manner that is detrimental to any State project on which the Firm is rendering services. Specifically, the Firm attests that:

1. The fulfillment of obligations by the Firm, as proposed in the response, does not violate any existing contracts or agreements between the Firm and the State;
2. The fulfillment of obligations by the Firm, as proposed in the response, does not and will not create any conflict of interest, or perception thereof, with any current role or responsibility that the Firm has with regard to any existing contracts or agreements between the Firm and the State;
3. The fulfillment of obligations by the Firm, as proposed in the response, does not and will not compromise the Firm's ability to carry out its obligations under any existing contracts between the Firm and the State;
4. The fulfillment of any other contractual obligations that the Firm has with the State will not affect or influence its ability to perform under any contract with the State resulting from this RFP;
5. During the negotiation and execution of any contract resulting from this RFP, the Firm will not knowingly take any action or make any decision which creates a potential for conflict of interest or might cause a detrimental impact to the State as a whole including, but not limited to, any action or decision to divert resources from one State project to another;
6. In fulfilling obligations under each of its State contracts, including any contract which results from this RFP, the Firm will act in accordance with the terms of each of its State contracts and will not knowingly take any action or make any decision which might cause a detrimental impact to the State as a whole including, but not limited to, any action or decision to divert resources from one State project to another;
7. No former officer or employee of the State who is now employed by the Firm, nor any former officer or employee of the Firm who is now employed by the State, has played a role with regard to the administration of this contract procurement in a manner that may violate section 73(8)(a) of the State Ethics Law; and
8. The Firm has not and shall not offer to any employee, member or director of the State any gift, whether in the form of money, service, loan, travel, entertainment,

hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence said employee, member or director, or could reasonably be expected to influence said employee, member or director, in the performance of the official duty of said employee, member or director or was intended as a reward for any official action on the part of said employee, member or director.

Firms responding to this RFP should note that the State recognizes that conflicts may occur in the future because a Firm may have existing or new relationships. The State will review the nature of any such new relationship and reserves the right to terminate the contract for cause if, in its judgment, a real or potential conflict of interest cannot be cured.

Name, Title:

Signature:

Date:

This form must be signed by an authorized executive or legal representative.



# Gaming Commission

One Broadway Center, Schenectady, NY 12305  
[www.gaming.ny.gov](http://www.gaming.ny.gov)

## RFQ: C202012 – Certified Public Accounting Services

### BIDDER ACKNOWLEDGEMENT OF ADDENDUM

Amendment Number: \_\_\_\_\_

Date Issued: \_\_\_\_\_

Summary:

By signing below, the bidder attests to receiving and responding to the amendment number indicated above.

FIRM NAME: \_\_\_\_\_

REPRESENTATIVE SIGNATURE: \_\_\_\_\_

**Examination of Financial Statements (Fiscal Year)**

In the columns below, indicate the staff titles to be used, the hourly rates for each staff title, the estimated number of hours and the Total Annual Amount. This information must be provided for each contract year. Provide the sum of the Total Annual Amount for each staff in the "Annual Total" Field, then provide the sum of all years in the bottom in the field labeled "Three Year Financial Statement Total". You may expand the form to include as many titles as necessary.

**Statements for Fiscal Year 2020/2021**

	Hourly Rate	Estimated Annual Hours	Total Annual Amount
Staff Titles			
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	<b>Annual Total*:</b>		

**Statements for Fiscal Year 2021-2022**

	Hourly Rate	Estimated Annual Hours	Total Annual Amount*
Staff Titles			
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	<b>Annual Total*:</b>		\$

\*The Annual Total will represent the maximum billable amount for that year. Payment will be based on actual hours, but may not exceed the amount indicated for each year.

**Examination of Financial Statements (Fiscal Year)**

In the columns below, indicate the staff titles to be used, the hourly rates for each staff title, the estimated number of hours and the Total Annual Amount. This information must be provided for each contract year. Provide the sum of the Total Annual Amount for each staff in the "Annual Total" Field, then provide the sum of all years in the bottom in the field labeled "Three Year Financial Statement Total". You may expand the form to include as many titles as necessary.

Statements for Fiscal Year 2022/2023

Staff Titles	Hourly Rate	Estimated Annual Hours	Total Annual Amount
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	\$	x	\$
	<b>Annual Total*:</b>		
<b>Three Year Financial Statement Total:</b>			\$

\*The Annual Total will represent the maximum billable amount for that year. Payment will be based on actual hours, but may not exceed the amount indicated for each year.

**Performance of Agreed Upon Procedures for Multi-Jurisdictional Games**

In the columns below, indicate the staff titles to be used, the hourly rates for each staff title, the estimated number of hours and the Annual Total Per Game. Add the total amount for the year and enter the sum in the bottom in the field labeled "Annual Total". Multiply the Annual Total by 5 and enter the total in the field labeled "x 5 Games". Provide the sum of all years in the field labeled "Three Year AUP Total," with the final, combined value provided for the Three Year AUP Total for the 5 games in the "x 5 Games" field. You may expand the form to include as many titles as necessary.

**Fiscal Year 2020/2021**

Staff Titles


Hourly Rate	Annual Hours per Game	Annual Total Per Game
-------------	-----------------------	-----------------------

\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$

**Annual Total\*:**

--

x 5 Games =

\$
----

**Fiscal Year 2021/2022**

Staff Titles


Hourly Rate	Annual Hours per Game	Annual Total Per Game
-------------	-----------------------	-----------------------

\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$

**Annual Total\*:**

--

x 5 Games =

\$
----

\*The Annual Total will represent the maximum billable amount for that year, for each game. Payment will be based on actual hours, but may not exceed the amount indicated for the year.



**Performance of Agreed Upon Procedures for Multi-Jurisdictional Games**

In the columns below, indicate the staff titles to be used, the hourly rates for each staff title, the estimated number of hours and the Annual Total Per Game. Add the total amount for the year and enter the sum in the bottom in the field labeled "Annual Total". Multiply the Annual Total by 5 and enter the total in the field labeled "x 5 Games". Provide the sum of all years in the field labeled "Three Year AUP Total," with the final, combined value provided for the Three Year AUP Total for the 5 games in the "x 5 Games" field. You may expand the form to include as many titles as necessary.

**Fiscal Year 2022/2023**

Staff Titles


Hourly Rate	Annual Hours per Game	Annual Total Per Game
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$
\$	x	\$

**Annual Total\*:**

x 5 Games =

**Three Year AUP Total:**

x 5 Games =

\*The Annual Total will represent the maximum billable amount for that year, for each game. Payment will be based on actual hours, but may not exceed the amount indicated for the year.

## **ATTACHMENT 3: CONFIDENTIALITY & NON-DISCLOSURE AGREEMENT**

**THIS CONFIDENTIALITY & NON-DISCLOSURE AGREEMENT** is between the State of New York (“State”), acting by and through the New York State Gaming Commission (the “Commission”) having its principal place of business at One Broadway Center, Schenectady, New York 12305, and \_\_\_\_\_ (“Bidder”), or an officer, agent, employee, partner, or subcontractor of the Bidder \_\_\_\_\_ (“Affiliate”) with the executing party’s principal place of business at \_\_\_\_\_ (“this Agreement”). This Agreement is signed in relation to the provision by the Bidder and/or Affiliate of services to the Commission under Request for Quotations Number \_\_\_\_\_ (hereinafter “the RFQ”).

**1. Definitions.** For the purposes of this Agreement, the following terms shall be defined as follows:

### **I. Confidential Information**

“Confidential Information” shall be defined to include any data and/or information (oral, visual, or written) of which Bidder or Affiliate becomes aware during the course of performing services under or as part of the RFQ, regardless of form or medium of disclosure (e.g., verbal, hard copy, or electronic) or the source(s) of information (e.g., the Commission, other state agencies, state employees, electronic systems, or third party contractors) provided to Bidder and/or Affiliate, or which Bidder and/or Affiliate obtains, discovers, derives or otherwise becomes aware of as a result of the RFQ other than:

- (a) information that is previously rightfully known to Bidder or Affiliate, respectively, without restriction on disclosure;
- (b) information that is or becomes, from no act or failure to act on the part of the Bidder or Affiliate, respectively, generally known in the relevant industry or in the public domain; or
- (c) information that is independently developed by Bidder or Affiliate, respectively, without the use of Confidential Information.

### **II. Authorized Person**

“Authorized Person” shall be defined as a person authorized by the Commission as having a need to receive, possess, store, access, view and/or use Confidential Information for an Authorized Use.

### **III. Authorized Use**

“Authorized Use” shall be defined as the use of Confidential Information by the Bidder, Affiliate, or Authorized Persons, solely for the purpose of participating in the RFQ.

## **2. Term**

Bidder’s and Affiliate’s obligations under this Agreement shall commence upon their respective execution of this Agreement, whichever occurs first, and shall survive in perpetuity.

## **3. Duty to Protect Confidential Information**

Bidder and Affiliate, respectively, agree not to disclose Confidential Information to anyone, except as provided in this Agreement. In addition, Bidder shall safeguard all Confidential Information from unauthorized access, loss, theft, destruction, and the like. Bidder and Affiliate shall independently or jointly notify the Commission immediately upon becoming aware that confidential information is in the possession of or has been disclosed to an unauthorized person or entity.

## **4. Press Releases**

Bidder and/or Affiliate shall not issue any press releases, give or make any presentations, or give to any print, electronic or other news media information regarding his/her participation in the RFQ, or the RFQ in

general - nor shall Bidder or Affiliate authorize or permit any other person or entity to do so - without the Commission's prior written approval. Bidder and Affiliate shall, independently or jointly, immediately refer any media requests or other requests for information to the Commission.

**5. Use Restriction**

Bidder and Affiliate shall not receive, possess, store, access, view and/or use Confidential Information for any purpose other than an Authorized Use. Bidder and Affiliate shall not permit unauthorized persons or entities to gain access to Confidential Information and shall not divulge methods of accessing Confidential Information to unauthorized persons.

**6. Security Obligations Regarding Confidential Information**

Bidder and Affiliate, respectively, agree to comply with the following security obligations as well as any other such obligations conveyed to him/her during the course of the RFQ process in accordance with the RFQ:

- a. Unless otherwise authorized by the Commission, Confidential Information may not be stored on personal (non-Commission) computing or other electronic or mobile storage devices or taken or removed in any form from the Commission.
- b. Bidder and Affiliate shall comply with all federal and state laws.
- c. Bidder and Affiliate shall comply with all Commission policies and procedures including but not limited to those that provide for accessing, protecting, and preserving State assets.
- d. Bidder and Affiliate shall take no action to intrude upon, disrupt, or deny services to the Commission.
- e. Bidder and Affiliate shall use only those access rights granted by the Commission.

**7. Certification by Bidder of Return of Confidential Information**

Upon submission of the RFQ, Bidder shall return Confidential Information stored in a tangible format to the Commission, or destroy such Confidential Information that Bidder possesses in a format that cannot be returned, and further agrees to submit to the Commission, on Bidder's or Affiliate's letterhead, respectively, a Certification of Return or Destruction of Confidential Information certifying that all copies of Confidential Information have been returned or destroyed, using the certification form attached hereto

**8. Termination**

Bidder's and Affiliates respective Authorized Use of Confidential Information shall terminate automatically upon the first to occur of any of the following: (a) breach of this Agreement; or (b) completion or termination of Bidder's and/or Affiliate's respective participation in the RFQ.

**9. Compliance**

Should Bidder or Affiliate breach this Agreement, the State shall have all equitable and legal rights to pursue criminal prosecution and to seek civil redress directly from Bidder and/or Affiliate for such breach, to prevent further breaches, and to be fully compensated (including litigation costs and reasonable attorney fees) for losses or damages resulting from such breach, whether the compensation sought is for damages or for injunctive relief, within the Commission's discretion. In the event of a breach by Bidder or Affiliate, Bidder and Affiliate agree to be held jointly and severally liable for any monetary or equitable damages incurred by the Commission, regardless of the number of third parties involved in such breach or the resulting damages, unless and until another source of reimbursement has paid or otherwise acted to cure the damages incurred, with the complete curing of damages being determined by the Commission. Curing of monetary damages does not negate the Commission's rights to pursue criminal prosecution related to a breach and its effects, when applicable.

**10. Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the State of New York. If any provision of Agreement is declared by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the other provisions shall remain in full force and effect.

**11. Miscellaneous**

- a. The parties acknowledge that each has had an opportunity to retain an attorney to review the terms and conditions of this Agreement. No provision hereof shall be interpreted against the interests of one party solely because such provision was drafted by such party or by the attorney for such party.
- b. A waiver of enforcement of any provision of this Agreement shall not constitute a waiver of any other provision of this Agreement nor shall it preclude the affected party from subsequently enforcing such provision.
- c. This Agreement may be executed in counterparts, each of which shall be deemed an original. Executed copies of this Agreement may be sent by facsimile (fax) or as PDF copies sent by email, and any signatures thereon shall be considered for all purposes to be binding as originals.

**IN WITNESS WHEREOF**, the parties hereto have duly executed this Agreement as of the date indicated below their respective signatures herein:

<p><b>BIDDER or AFFILIATE</b></p> <p>By: _____ Signature</p> <p>_____</p> <p>Printed Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Date</p>	<p><b>NEW YORK STATE GAMING COMMISSION</b></p> <p>By: _____ Signature</p> <p>_____</p> <p>Printed Name</p> <p>_____</p> <p>Title</p> <p>_____</p> <p>Date</p>
--	---

### Acknowledgement – Attachment 3

#### ACKNOWLEDGEMENT BY INDIVIDUAL

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the foregoing instrument and he/she acknowledged to me that he/she executed the same.

\_\_\_\_\_  
Notary Public

#### ACKNOWLEDGEMENT BY UNINCORPORATED ASSOCIATION

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the above instrument, who, being duly sworn by me, did for himself/herself depose and say that he/she is a member of the firm of \_\_\_\_\_ and that he/she executed the foregoing instrument in the firm name of \_\_\_\_\_, and that he/she had authority to sign same, and he/she did duly acknowledge to me that he/she executed the same as the act and deed of said firm of \_\_\_\_\_, for the uses and purposes mentioned therein.

\_\_\_\_\_  
Notary Public

#### ACKNOWLEDGEMENT BY CORPORATION

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_, before me personally came \_\_\_\_\_, to me known, who, being by me duly sworn did depose and say that he/she resides in \_\_\_\_\_; that he/she is the \_\_\_\_\_ of the \_\_\_\_\_, the corporation described in and which executed the above instrument; and that he/she signed his/her name(s) thereto by authority of the board of directors of said corporation.

\_\_\_\_\_  
Notary Public

**CERTIFICATION FORM  
CERTIFICATION OF RETURN OR DESTRUCTION OF  
CONFIDENTIAL INFORMATION PURSUANT TO  
CONFIDENTIALITY & NON-DISCLOSURE AGREEMENT  
DATED \_\_\_\_\_**

Pursuant to the Confidentiality & Non-Disclosure Agreement between the State of New York, acting by and through the New York State Gaming Commission and \_\_\_\_\_ (“Bidder” or “Affiliate”) dated \_\_\_\_\_, Bidder or Affiliate acknowledges its authority to receive, possess, store, access, view and/or use Confidential Information, and that such Bidder or Affiliate is now certifying the following action has been taken regarding such Confidential Information:

Returned: Provide a description of returned Confidential Information, electronic information, and/or tangible property:

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Destroyed: Provide a description of destroyed Confidential Information, electronic information or tangible property:

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\_\_\_\_\_  
Bidder or Affiliate - Signature

\_\_\_\_\_  
Bidder or Affiliate - Printed Name

\_\_\_\_\_  
Date

Acknowledgment for Certification of Return or Destruction of Confidential Information

**ACKNOWLEDGEMENT BY INDIVIDUAL**

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the foregoing instrument and he/she acknowledged to me that he/she executed the same.

\_\_\_\_\_  
Notary Public

**ACKNOWLEDGEMENT BY UNINCORPORATED ASSOCIATION**

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me personally came \_\_\_\_\_, to me known and known to me to be the person described in and who executed the above instrument, who, being duly sworn by me, did for himself/herself depose and say that he/she is a member of the firm of \_\_\_\_\_ and that he/she executed the foregoing instrument in the firm name of \_\_\_\_\_, and that he/she had authority to sign same, and he/she did duly acknowledge to me that he/she executed the same as the act and deed of said firm of \_\_\_\_\_, for the uses and purposes mentioned therein.

\_\_\_\_\_  
Notary Public

**ACKNOWLEDGEMENT BY CORPORATION**

STATE OF \_\_\_\_\_ )  
 ) ss.:  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_, before me personally came \_\_\_\_\_, to me known, who, being by me duly sworn did depose and say that he/she resides in \_\_\_\_\_; that he/she is the \_\_\_\_\_ of the \_\_\_\_\_, the corporation described in and which executed the above instrument; and that he/she signed his/her name(s) thereto by authority of the board of directors of said corporation.

\_\_\_\_\_  
Notary Public



# Gaming Commission

One Broadway Center, Schenectady, NY 12305  
[www.gaming.ny.gov](http://www.gaming.ny.gov)

## RFQ – C202012 Certified Public Accounting Services

### DOCUMENT SUBMITTAL CHECKLIST

#### Submissions Required with Quotation:

Description of Document	RFP	Submittal Requirements	Checklist
Bidder Acknowledgement of Addendum (Attachment 1)	§1.11	With Quotation, if applicable	
Document Submittal Checklist (Attachment 4)	§4.1	With Quotation	
Contract Form (Appendix B) (incorporates Appendix A)	§1.12	Must be signed—With Quotation	
Non-Collusive Bidding Certification (Appendix D)	§1.13	With Quotation	
NYS Vendor Responsibility Questionnaire (Appendix E)	§1.14	With Quotation, unless filed online	
Work Force Employment Staffing Plan (Appendix J-2)	§2.16	With Quotation	
MWBE Utilization Plan Form (Appendix J-4) <ul style="list-style-type: none"> <li>• Proposed Plan</li> </ul>	§2.16	Proposed plan, including estimated percentage—With Quotation	
Participation Opportunities for New York State Service-Disabled Veteran-Owned Businesses (Appendix K)	§2.17	With Quotation	
Encouraging Use of New York State Businesses in Contract Performance (Appendix L)	§2.20	With Quotation	
Vendor Assurance of No Conflict of Interest or Detrimental Effect (Appendix P)	§1.23	With Quotation	
Anti-Discrimination EO 177 Certification (Appendix N)	§1.30	With Quotation	
Statement on Sexual Harassment (Appendix O)	§1.31	With Quotation	
Insurer Qualifications and Insurance Requirements (Appendix M) <ul style="list-style-type: none"> <li>• Compliance Statement</li> </ul>	§2.15	Include a statement of compliance—With Quotation	



Designation of Proprietary Information (FOIL)	§1.15	With Quotation	
Disclosure of Litigation	§1.20	With Quotation	
References	§4.3	With Quotation	

**Submissions Required Subsequent to Award:**

<b>Description of Document</b>	<b>RFP</b>	<b>Submittal Requirements</b>	<b>Checklist</b>
Substitute Form W-9 (Appendix F)	§2.9	Upon notification of award	
Electronic Payment (ePayment) Request (Appendix G)	§2.10	Upon notification of award	
Consultant Disclosure Forms (Appendix H, forms A and B)	§2.11	Within two days of notification of award	
ST-220 Contractor Certification forms (Appendix I) <ul style="list-style-type: none"> <li>• ST220-TD (submit to DTF)</li> <li>• ST220-CA (submit to Commission)</li> </ul>	§2.14	Within seven calendar days of notification of award	
EEO and MWBE Program Equal Employment Opportunity Policy Statement (Appendix J)	§2.16	Within 72 hours of notice of award	
Workforce Employment Periodic Report (Appendix J-3)	§2.16	Quarterly	
MWBE Utilization Plan Form (Appendix J-4)	§2.16	Within 14 days after notification of award	
MWBE Quarterly Subcontracting/Supplier Activity Report (Appendix J-5)	§2.16	Within 10 days following the end of the previous quarter	
Insurer Qualifications and Insurance Requirements (Appendix M)	§2.15	Upon notification of award provide insurance certificates	

FIRM NAME: \_\_\_\_\_

REPRESENTATIVE SIGNATURE: \_\_\_\_\_



# Gaming Commission

One Broadway Center, Schenectady, NY 12305  
[www.gaming.ny.gov](http://www.gaming.ny.gov)

## NON-BID RESPONSE

RFQ: C202012 Certified Public Accounting Services

If your company will not be submitting a response to the RFQ, it would be helpful in the preparation of future bidding opportunities to understand why your company is not submitting a Quotation. Please help us by selecting your reason from the choices below or selecting "Other" with a brief explanation.

\_\_\_\_\_ Although the bid is within the scope of our business, and we are interested in principle, at present, we are unable to respond, due to other commitments.

\_\_\_\_\_ The services / products described in the subject RFQ are not within our area of expertise.

\_\_\_\_\_ We do not have the staffing / resources available at this time to provide the services requested.

\_\_\_\_\_ There were certain requirements or restrictions stated in the RFQ that preclude our company from bidding. Those requirements are:

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\_\_\_\_\_ Other: \_\_\_\_\_  
\_\_\_\_\_

This form may be emailed to: [officer.contracting@gaming.ny.gov](mailto:officer.contracting@gaming.ny.gov), or mailed to:

New York State Gaming Commission  
Contract Unit, 4<sup>th</sup> Floor  
One Broadway Center  
Schenectady, NY 12305

Please be advised that **no response** may result in removal of your company from our bidders' List.

**NEW YORK STATE LOTTERY**

**Financial Statements and Supplementary Information  
Years Ended March 31, 2020 and 2019  
With Independent Auditor's Report**



**MITCHELL TITUS**  
ACHIEVING EXCELLENCE TOGETHER

**NEW YORK STATE LOTTERY**  
Financial Statements and Supplementary Information  
Years Ended March 31, 2020 and 2019

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## INDEPENDENT AUDITOR'S REPORT

Gaming Commissioners and Senior Management  
New York State Gaming Commission

### ***Report on the Financial Statements***

We have audited the accompanying statements of net position of the New York State Lottery (the Lottery), an enterprise fund of the State of New York, as of March 31, 2020 and 2019, the related statements of revenue, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the basic financial statements.

### ***Management's Responsibility for the Financial Statements***

The Lottery's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

80 Pine Street  
New York, NY 10005  
T +1 212 709 4500  
F +1 212 709 4680  
[mitchelltitus.com](http://mitchelltitus.com)



***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the New York State Lottery as of March 31, 2020 and 2019, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the Lottery's financial statements are intended to present the financial position and the changes in financial position and cash flows of the Lottery and do not purport to, and do not, present fairly the financial position of the State of New York, as of March 31, 2020 and 2019, the changes in its financial position, or, where applicable, its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Matter***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the required schedules of the Lottery's proportionate share of the net pension liability for New York State and Local Employees' Retirement System, the Lottery's contributions for the New York State and Local Employees' Retirement System, and changes in the Lottery's total other postemployment benefits liability and related ratios on pages 3 through 9 and 38 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Mitchell Titus, LLP*

July 17, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The management of the New York State Lottery (the New York Lottery or the Lottery) offers readers the following general overview and analysis of the New York Lottery's financial position and activities for the fiscal years ended March 31, 2020 and 2019. We encourage readers to consider this information in conjunction with the detailed financial statements and explanatory notes that follow. The New York Lottery's basic financial statements for the fiscal years ended March 31, 2020 and 2019 have been prepared in accordance with accounting principles generally accepted in the United States of America.

### FINANCIAL HIGHLIGHTS

- New York Lottery revenues totaled \$9.741 billion, while net proceeds earned for the Lottery Aid to Education reached \$3.377 billion for fiscal year 2020.
- New York Lottery revenues, net in fiscal year 2020 were less than the net revenues of 2019 by \$550 million, or 5.3%. In fiscal year 2019, the annual revenue increased by \$317 million, or 3.2%.
- Net proceeds earned for the Lottery Aid to Education in fiscal year 2020 were less than the net proceeds of 2019 by \$97.2 million, or 2.8%. Comparatively, the annual earnings for Aid to Education in fiscal year 2019 were greater than the net proceeds of 2018 by \$102.2 million, or 3.0%.
- Prize expense decreased by \$296 million, or 6%, during fiscal year 2020. Prize expense increased by \$103.7 million, or 2.2%, during fiscal year 2019. Prize expense generally follows the changes occurring in sales of the corresponding games.
- Operating income decreased by \$196.8 million, or 5.6%, during fiscal year 2020. Operating income increased by \$136 million, or 4.0%, during fiscal year 2019.
- Nonoperating income increased by \$146.9 million during fiscal year 2020 after increasing by \$44.2 million during fiscal year 2019. Changes in this category are generally the result of unrealized gains/losses on investments, which can change by significant amounts in either direction from year to year.
- Working capital (current assets minus current liabilities) decreased by \$53.9 million in fiscal year 2020 after increasing by \$46.1 million in fiscal year 2019.

### OVERVIEW OF FINANCIAL STATEMENTS

The New York Lottery presents its financial statements using the accrual basis of accounting, which is comparable to the method used by many private sector businesses. The accrual basis recognizes revenues when earned, not when received. Likewise, expenses are recognized when incurred, not when paid. The Lottery prepares the following financial statements:

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### OVERVIEW OF FINANCIAL STATEMENTS *(continued)*

**Statements of Net Position** – This statement provides information on the nature and amount of the Lottery's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position at the close of fiscal years 2020 and 2019. The relationship of assets and deferred outflows of resources to liabilities and deferred inflows of resources and resulting net position is one indicator of the financial condition of the Lottery and can also be a reflection of changes within the Lottery.

**Statements of Revenue, Expenses, and Changes in Net Position** – This statement reflects the Lottery's operating and nonoperating revenues and expenses and the change in net position for fiscal years 2020 and 2019.

**Statements of Cash Flows** – This statement is presented on the direct method of reporting and reflects cash flows from operating activities as well as capital and noncapital financing and investing activities for fiscal years 2020 and 2019. Cash collections and payments are reflected in this statement to arrive at the net increase or decrease in cash and cash equivalents for the year.

The above-mentioned financial statements, the notes to the financial statements and this management's discussion and analysis provide information about the Lottery's overall financial condition.

This management's discussion and analysis is meant to be an introduction to the financial statements and to assist readers in understanding the results of the operations and the financial condition of the New York Lottery. The notes to the financial statements are an integral part of the statements and include additional data and explanations, which are to be used in concert with the financial statements.

Following the notes to the financial statements are pension and other postemployment benefits (OPEB) schedules, presented as Required Supplementary Information, which provide details on the Lottery's net pension and OPEB liability and contributions.

The New York Lottery deposits its net proceeds into six accounts held in joint custody by the Commissioner of Taxation and Finance and the State Comptroller. These six accounts and the purpose of the funds are as follows:

- Lottery Education Account – Accumulates the required deposits for Aid to Education from revenues, not including video gaming revenues.
- Prize Pending Account – Consists of Lottery prizes claimed but not yet paid from revenues, excluding video gaming revenues.
- Administration Account – Utilized to pay for the Lottery's administrative costs that are not related to or funded by video gaming revenues.
- Video Gaming Education Account – Accumulates the required deposits for Aid to Education from video gaming operations.
- Video Gaming Prize Pending Account – Consists of video gaming prizes awarded that have not yet been claimed.



## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### OVERVIEW OF FINANCIAL STATEMENTS *(continued)*

- Video Gaming Administration Account – Utilized to pay the administrative costs of video gaming.

### FINANCIAL ANALYSIS

**Summary of Net Position** – The comparative summary of net position represents the Lottery's financial position as of March 31, 2020, 2019 and 2018 (in millions):

	March 31,			2020 vs. 2019		2019 vs. 2018	
	2020	2019	2018	Dollar change	Percent change	Dollar change	Percent change
Current assets	\$ 1,215	\$ 1,643	\$ 1,324	\$ (428)	(26.0)%	\$ 319	24.1%
Long-term investments, net	1,310	1,203	1,232	107	8.9	(29)	(2.4)
Capital assets	-	-	-	-	-	-	-
Total assets	2,525	2,846	2,556	(321)	(11.3)	290	11.3
Total deferred outflows of resources	6	6	5	-	-	1	20.0
Current liabilities	950	1,324	1,051	(374)	(28.2)	273	26.0
Noncurrent liabilities	1,119	1,175	1,158	(56)	(4.8)	17	1.5
Total liabilities	2,069	2,499	2,209	(430)	(17.2)	290	13.1
Total deferred inflows of resources	7	8	1	(1)	(12.5)	7	700.0
Restricted net position	214	255	200	(41)	(16.1)	55	27.5
Unrestricted net position	241	90	151	151	167.8	(61)	(40.4)
Total net position	\$ 455	\$ 345	\$ 351	\$ 110	31.9%	\$ (6)	(1.7)%

**Current Assets** – Current assets consist of cash and cash equivalents, accounts receivable, instant ticket inventory, and short-term investments. During fiscal year 2020, current assets decreased by \$427.8 million, which represented a decrease of 26.0% from the previous year. This decrease was primarily a result of a decrease in cash held for prizes pending and cash on hand to be transferred to Education. In fiscal year 2019, current assets increased by \$319.1 million, which represented an increase of 24.1% from the previous year.

**Long-term investments, net** – During fiscal year 2020, long-term investments, net increased by \$106.2 million, which represented an increase of 8.8% from the previous year. This increase was primarily a result of favorable market conditions. In fiscal year 2019, long-term investments, net decreased by \$28.7 million, which represented a decrease of 2.3% from the previous year. This decrease was primarily a result of unfavorable market conditions.

**Capital Assets** – Capital assets consist of equipment and leasehold improvements. During fiscal year 2020, no capital assets were added and none were disposed. Additional information about the Lottery's capital assets can be found in Note 1 of the notes to the basic financial statements.

**Deferred Outflows of Resources** – Deferred outflows of resources relate to deferred pension costs determined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27* (GASB Statement No. 68) and deferred other postemployment benefits (OPEB) determined in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Deferred outflows of resources increased by \$0.1 million in fiscal year 2020, which was a 1.9% increase. In fiscal year 2019, deferred outflows of resources increased \$1.2 million, representing a 24.8% increase.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### FINANCIAL ANALYSIS *(continued)*

**Current Liabilities** – Current liabilities consist of prizes awarded in the past year that remain unclaimed, amounts due to Education, accrued expenses, accounts payable, the value of Lottery tickets purchased in advance of game drawings (unearned ticket sales), the short-term portion of long-term prizes payable, and amounts due to employees for unused vacation leave. In total, these accounts decreased by \$374 million during fiscal year 2020. This change can be compared to the year ended March 31, 2019, when there was a \$273.1 million annual increase in total current liabilities.

**Noncurrent Liabilities** – Noncurrent liabilities consist of amounts due to be paid more than one year after the close of the fiscal year for installment prizes, pension and OPEB liabilities and unused employee vacation leave. During fiscal year 2020, noncurrent liabilities decreased by \$56.2 million, primarily due to the decrease of long-term prizes payable. During fiscal year 2019, noncurrent liabilities increased by \$16.3 million, primarily due to the increase of the OPEB liability and a decrease in long-term prizes payable. Additional information about the Lottery's noncurrent liabilities can be found in Note 5 of the financial statements.

**Deferred Inflows of Resources** – Deferred inflows of resources relate to deferred pension costs and deferred OPEB determined in accordance with GASB Statement No. 68 and GASB Statement No. 75, respectively. Deferred inflows of resources decreased by \$1 million in fiscal year 2020, which was a 12.0% decrease from the previous year due to a decrease in the net difference between projected and actual investment earnings on pension plan investments. During fiscal year 2019, deferred inflows of resources increased by \$7.4 million, or 929.3%. Deferred pension inflows increased primarily due to the net difference between projected and actual investment earnings on pension plan investments. Deferred OPEB inflows increased due to differences between expected and actual experience.

**Net Position** – Restricted net position for future prizes consists of prize funds that are in excess of prizes actually claimed at the fiscal year end, but which is necessary to ensure future prize payments. For example, prize funds from past sales are utilized to pay an accumulating or future New York Lotto, Powerball, Mega Millions or Cash 4 Life jackpot or contribute toward a created but unclaimed instant ticket prize. These amounts are available by statute for this purpose.

Unrestricted net position presented on the statements of net position is largely the cumulative result of increases in the fair value of investments held by the Lottery to pay annuity prizes. Since the full maturity value of the investments is needed to pay the annuity prizes, the Lottery does not expect to realize any permanent gain on these investments.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### FINANCIAL ANALYSIS *(continued)*

**Summary of Revenue, Expenses, and Changes in Net Position** – The following summary compares the Lottery's revenues, expenses and changes in net position for March 31, 2020, 2019 and 2018 (in millions).

	March 31,			2020 vs. 2019		2019 vs. 2018	
	2020	2019	2018	Dollar change	Percent change	Dollar change	Percent change
<i>Operating revenue</i>							
Lottery revenue, net	\$ 9,741	\$ 10,291	\$ 9,974	\$ (550)	(5.3)%	\$ 317	3.2%
<i>Operating expenses</i>							
Direct expenses	(6,303)	(6,652)	(6,478)	(349)	(5.2)	174	2.7
Indirect expenses	(130)	(135)	(127)	(5)	(3.7)	8	6.3
Total operating expenses	(6,433)	(6,787)	(6,605)	(354)	(5.2)	182	2.8
Operating income	3,308	3,504	3,369	(196)	(5.6)	135	4.0
<i>Nonoperating revenue (expenses)</i>							
Nonoperating income	229	85	42	144	169.4	43	102.4
Nonoperating expenses	(50)	(53)	(55)	(3)	(5.7)	(2)	(3.6)
Total nonoperating revenue (expenses)	179	32	(13)	147	459.4	45	346.2
Income before required allocation	3,487	3,536	3,356	(49)	(1.4)	180	5.4
Required allocation – contribution for Aid to Education	(3,377)	(3,474)	(3,372)	(97)	(2.8)	102	3.0
Change in net position	110	62	(16)	48	77.4	78	(487.5)
Net position, beginning of year (restated)	345	283	367	62	21.9	(84)	(22.9)
<b>Net position, end of year</b>	<b>\$ 455</b>	<b>\$ 345</b>	<b>\$ 351</b>	<b>\$ 110</b>	<b>31.9 %</b>	<b>\$ (6)</b>	<b>(1.7)%</b>

**Revenue** – The New York Lottery exists for the sole purpose of raising revenue to help support Aid to Education. The Lottery achieves its mission through the sale of Lottery tickets at approximately 15,800 licensed retail locations across the State. The Lottery also achieves its mission through nine licensed video lottery gaming facilities located in Saratoga, Farmington, Hamburg, Batavia, Vernon, Yonkers, Suffolk and New York City (two facilities). During fiscal year 2020, Monticello Casino and Raceway ceased video gaming operations.

During fiscal year 2020, the Lottery achieved \$3.6 billion in draw sales, \$4.1 billion in instant sales, and \$2 billion in video lottery gaming net machine income for a total of \$9.7 billion, a decrease of \$550 million, or 5.3%, over the previous fiscal year. During fiscal year 2019, the Lottery achieved \$4.0 billion in draw sales, \$4.2 billion in instant sales, and \$2.1 billion in video lottery gaming net machine income for a total of \$10.3 billion, an increase of \$317 million, or 3.2%, over the previous fiscal year.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### FINANCIAL ANALYSIS *(continued)*

The following table shows a comparison of the Lottery's revenue by game and the percentage of total revenue by game for March 31, 2020, 2019 and 2018 (in millions):

Game	2020		2019		2018	
	Revenue	Percent of total revenue	Revenue	Percent of total revenue	Revenue	Percent of total revenue
Mega Millions	\$ 300	3.1%	\$ 480	4.6%	\$ 312	3.1%
Lotto	65	0.7	69	0.7	71	0.7
Take 5	227	2.3	242	2.4	238	2.4
Pick 10	30	0.3	31	0.3	30	0.3
Numbers	947	9.7	912	8.9	887	8.9
Win 4	975	10.0	955	9.3	927	9.3
Powerball	251	2.6	390	3.8	408	4.1
Cash 4 Life	122	1.3	88	0.9	94	0.9
Instant	4,115	42.2	4,228	41.0	4,179	41.9
Quick Draw	695	7.1	814	7.9	793	8.0
Subtotal traditional lottery	7,727	79.3	8,209	79.8	7,939	79.6
Video gaming, net *	2,014	20.7	2,082	20.2	2,035	20.4
<b>Total revenue</b>	<b>\$ 9,741</b>	<b>100.0%</b>	<b>\$ 10,291</b>	<b>100.0%</b>	<b>\$ 9,974</b>	<b>100.0%</b>

\* Video gaming revenue represents net machine income after awarding prizes. Video gaming credits played and won were as follows:

	2020	2019	2018
Credits played	\$ 37,935	\$ 39,670	\$ 38,325
Credits won	(35,921)	(37,588)	(36,290)
<b>Net machine income</b>	<b>\$ 2,014</b>	<b>\$ 2,082</b>	<b>\$ 2,035</b>

**Direct Expenses** – Direct expenses consist of prize expense for traditional Lottery games, commissions to Lottery retailers and video lottery gaming facilities, fees to gaming contractors, expenses of providing instant tickets to players, and telecommunications expenses. The largest expenditure in this category is prize expense, which made up 73.4% of direct expenses. Prizes decreased by \$296 million to \$4.6 billion in fiscal year 2020. At the same time, retailer commissions decreased by \$46.4 million to \$1.4 billion, and gaming contractor fees decreased by \$9.2 million to \$225.6 million.

Prizes increased by \$103.7 million to \$4.9 billion in fiscal year 2019. At the same time, retailer commissions increased by \$67.3 million to \$1.5 billion, and gaming contractor fees increased by \$5.8 million to \$234.8 million.

**Indirect Expenses** – Indirect expenses include marketing, state agency charges, personal services, fringe benefits and other administrative costs. These costs were \$130.5 million during fiscal year 2020, a decrease of 3.4% from the prior year. Corresponding costs in fiscal year 2019 were \$135 million, which was 6.0% higher than in fiscal year 2018.

**Nonoperating Revenues (Expenses)** – Nonoperating revenues and expenses consist of miscellaneous income plus the net growth or decline in the fair value of investments used to fund long-term prizes. Investment income of \$217.1 million in 2020, \$82.7 million in 2019, and \$31.3 million in 2018 consists of both the fair value adjustments of investments plus the normal growth of the value of the Lottery's investments as the securities move closer to maturity. The market-driven fair value adjustment, which is subject to considerable variance over time, is the primary factor causing significant differences from year to year.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

### FINANCIAL ANALYSIS *(continued)*

Investment expense is a reflection of the Lottery expending the investment income to increase the valuation of the long-term prizes payable to winners. The amortized discount of prizes payable decreased by \$2.3 million from \$52.8 million in fiscal year 2019 to \$50.5 million in fiscal year 2020. The annual fair value adjustment of investments flows to the unrestricted net position balance on the statements of net position.

**Income before Required Allocation and Change in Net Position** – Revenue and expenses for fiscal year 2020 resulted in revenue before required allocation totaling \$3.5 billion. This amount consists of a required allocation for Aid to Education of \$3.4 billion that transfers out as a contribution for Aid to Education and a \$109.6 million increase in net position for the year. The \$109.6 million increase in net position is a combination of a \$41.6 million decrease in net position restricted for prizes and a \$151.2 million increase in unrestricted net position. Revenue and expenses for fiscal year 2019 resulted in income before required allocation totaling \$3.5 billion. This amount consists of a required allocation for Aid to Education of \$3.5 billion that transfers out as a contribution for Aid to Education and an \$62.3 million increase in net position for the year. The \$62.3 million increase in net position is a combination of a \$55.3 million increase in net position restricted for prizes and a \$7 million increase in unrestricted net position.

**Summary and Outlook** – As a mature business entity, the New York Lottery generally anticipates only moderate but steady growth from year to year. An opportunity to move beyond normal growth would not be expected unless there was an addition of new games or an expansion in gaming facilities. In addition, the COVID-19 pandemic has negatively affected sales and Aid to Education in the following fiscal year.

**Contacting New York Lottery's Financial Management** – This financial report is designed to provide the State of New York, the public, and other interested parties with an overview of the financial results of the New York State Lottery and an explanation of the Lottery's financial condition. If you have any questions about this report or require additional information, email [info@gaming.ny.gov](mailto:info@gaming.ny.gov) or write to the New York State Gaming Commission Communications Office, One Broadway Center, P.O. Box 7500, Schenectady, NY 12301-7500.

**NEW YORK STATE LOTTERY**

Statements of Net Position

March 31, 2020 and 2019

(In thousands)

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
<i>Current assets</i>		
Cash and cash equivalents	\$ 635,608	\$ 1,015,964
Accounts receivable, net	455,416	506,596
Instant ticket inventory	13,267	11,979
Investments	111,023	108,608
Total current assets	<u>1,215,314</u>	<u>1,643,147</u>
<i>Noncurrent assets</i>		
Long-term investments, net	1,309,603	1,203,443
Capital assets	72	92
Total noncurrent assets	<u>1,309,675</u>	<u>1,203,535</u>
Total assets	<u>2,524,989</u>	<u>2,846,682</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Total assets and deferred outflows of resources	<u>6,047</u>	<u>5,936</u>
	<u>2,531,036</u>	<u>2,852,618</u>
<b>LIABILITIES</b>		
<i>Current liabilities</i>		
Prizes payable	136,190	135,733
Unclaimed prizes	529,612	599,321
Due to Education	269,361	576,744
Accounts payable and accrued liabilities	3,878	798
Unearned ticket sales	9,879	10,197
Compensated absences	1,006	1,101
Total current liabilities	<u>949,926</u>	<u>1,323,894</u>
<i>Noncurrent liabilities</i>		
Compensated absences	203	222
Pension contribution payable	1,016	1,462
Net pension liability	3,604	1,719
Other postemployment benefits	65,491	66,030
Long-term prizes payable	1,048,494	1,105,592
Total noncurrent liabilities	<u>1,118,808</u>	<u>1,175,025</u>
Total liabilities	<u>2,068,734</u>	<u>2,498,919</u>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Total liabilities and deferred inflows of resources	<u>7,228</u>	<u>8,214</u>
	<u>2,075,962</u>	<u>2,507,133</u>
<b>NET POSITION</b>		
Invested in capital assets	72	92
Restricted for future prizes	213,657	255,249
Unrestricted	241,345	90,144
<b>Total net position</b>	<u>\$ 455,074</u>	<u>\$ 345,485</u>

See accompanying notes to basic financial statements.

**NEW YORK STATE LOTTERY**

## Statements of Revenue, Expenses, and Changes in Net Position

Years Ended March 31, 2020 and 2019

(In thousands)

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUE</b>		
Lottery revenue, net	\$ 9,740,528	\$ 10,290,550
<i>Operating expenses</i>		
Prize expense, net	(4,623,604)	(4,919,620)
Retailer commissions	(1,409,168)	(1,455,593)
Gaming contractor fees	(225,568)	(234,806)
Instant ticket direct expenses	(26,747)	(23,313)
Telecommunications expenses	(17,479)	(17,876)
Total direct expenses	<u>(6,302,566)</u>	<u>(6,651,208)</u>
Marketing and advertising expense	(90,752)	(90,907)
Personal service and fringe benefits	(27,753)	(32,163)
Other administrative costs	(5,023)	(5,522)
State agency charges	(6,908)	(6,436)
Depreciation	(20)	(8)
Total indirect expenses	<u>(130,456)</u>	<u>(135,036)</u>
Total operating expenses	<u>(6,433,022)</u>	<u>(6,786,244)</u>
Operating income	<u>3,307,506</u>	<u>3,504,306</u>
<b>NONOPERATING REVENUE (EXPENSES)</b>		
Investment income	217,090	82,682
Other revenue, net	12,298	2,099
Investment expense, net	(50,494)	(52,754)
Total nonoperating revenue, net	<u>178,894</u>	<u>32,027</u>
Income before required allocation	3,486,400	3,536,333
Required allocation for Aid to Education	<u>(3,376,811)</u>	<u>(3,474,041)</u>
Change in net position	109,589	62,292
Net position, beginning of year	<u>345,485</u>	<u>283,193</u>
<b>Net position, end of year</b>	<u>\$ 455,074</u>	<u>\$ 345,485</u>

See accompanying notes to basic financial statements.

**NEW YORK STATE LOTTERY**  
**Statements of Cash Flows**  
**Years Ended March 31, 2020 and 2019**  
(In thousands)

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from net lottery revenue	\$ 9,830,643	\$ 10,263,913
Cash payments for prizes	(4,840,095)	(5,005,649)
Cash payments for commissions	(1,409,161)	(1,455,608)
Cash payments for contractor fees	(229,178)	(234,350)
Cash payments for telecommunications	(17,479)	(17,876)
Cash payments for instant ticket direct expenses	(27,529)	(24,171)
Cash payments for other operating expenses	(124,316)	(135,919)
Other cash receipts	12,298	2,100
Net cash provided by operating activities	<u>3,195,183</u>	<u>3,392,440</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from investment maturities	109,476	103,280
Purchases of investments	(39,932)	(43,200)
Interest on cash and cash equivalents and investments	39,111	44,866
Net cash provided by investing activities	<u>108,655</u>	<u>104,946</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Cash transfer to State for Aid to Education	(3,684,194)	(3,200,794)
Net cash used in noncapital financing activities	<u>(3,684,194)</u>	<u>(3,200,794)</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Purchases of capital assets, net of disposals	-	(100)
Net cash used in capital financing activities	<u>-</u>	<u>(100)</u>
Net change in cash and cash equivalents	(380,356)	296,492
Cash and cash equivalents, beginning of year	1,015,964	719,472
<b>Cash and cash equivalents, end of year</b>	<u>\$ 635,608</u>	<u>\$ 1,015,964</u>
<i>Reconciliation of operating income to net cash provided by operating activities</i>		
Operating income	\$ 3,307,506	\$ 3,504,306
<i>Adjustments to reconcile operating income to net cash provided by operating activities</i>		
Depreciation	20	8
Other cash receipts	12,158	1,984
Investment expense	(50,494)	(52,754)
<i>Change in operating assets, deferred outflows, liabilities and deferred inflows</i>		
Change in accounts receivable, net	51,180	(16,475)
Change in ticket inventory	(1,288)	378
Change in prizes payable	(56,641)	(41,312)
Change in unclaimed prizes	(69,709)	11,750
Change in compensated absences	(114)	119
Change in deferred outflows	(111)	(1,180)
Change in net pension liability	1,885	(3,120)
Change in other postemployment benefits	(539)	(1,366)
Change in deferred inflows	(986)	7,416
Change in pension contribution payable	(446)	(1,100)
Change in accounts payable and accrued liabilities	3,080	(16,089)
Change in unearned ticket sales	(318)	(124)
<b>Net cash provided by operating activities</b>	<u>\$ 3,195,183</u>	<u>\$ 3,392,441</u>
<i>Noncash investing activities</i>		
Increase in unrealized gains on investments	\$ 149,219	\$ 7,487
Amortization of investment discount	28,902	30,444

See accompanying notes to basic financial statements.



**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The New York State Lottery (Lottery) was established in 1967. In 1976, the Lottery was placed under the Division of the Lottery, an independent unit of the New York State Department of Taxation and Finance, which operates in accordance with the provisions of the New York State Lottery for Education Law (Tax Law Article 34). On February 1, 2013, the Division of Lottery merged with the New York State Racing and Wagering Board into a single oversight entity called the New York State Gaming Commission, which was given responsibility to administer traditional and video lottery games as part of its overall responsibility for regulation and enforcement of gaming activity in New York. The purpose of the Lottery is to raise revenue for education in the State of New York (the State) through the administration of lottery games.

The accompanying financial statements are only those of the Lottery and do not present fairly the financial position of the State of New York as of March 31, 2020 and 2019, and the changes in the State of New York's financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The Lottery is included in the State of New York's basic financial statements as an enterprise fund.

Basis of Presentation

The Lottery applies all applicable Governmental Accounting Standards Board (GASB) pronouncements and prepares its financial statements under the economic resources measurement focus, whereby all inflows, outflows and balances affecting net position are reported, and the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred. The primary operating revenue of the Lottery is ticket sales from games. Nonoperating income consists mostly of investment income and unrealized gains on investments. Operating expenses consist of direct expenses for prizes, commissions to Lottery retailers, fees to gaming contractors, expenses for providing instant tickets to players, and telecommunications. Other operating expenses that are indirect to the results of each game include marketing, state agency charges, personal services, and fringe benefits. Nonoperating expense includes the amortization of the discount on long-term prizes payable.

The more significant accounting policies of the Lottery are described below:

Revenue Recognition

(i) Draw Games

Revenue from ticket sales for Lotto, Quick Draw, Take 5, Pick 10, Mega Millions, Powerball, Cash 4 Life, Numbers and Win-4 games, and promotional games (draw games) is recognized when the related drawing takes place. Receipts from subscription sales and other ticket sales for future drawings are recorded as unearned revenue and will not be recognized as revenue until the related drawings take place.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
*(continued)*

Revenue Recognition *(continued)*

(ii) Instant Games

Revenue from Instant Games is recognized based on the dollar value of the total number of tickets available for sale. Tickets are available for sale upon being activated on the Lottery Validation System at the retailer locations.

(iii) Video Gaming

Revenue from video lottery gaming is recognized based on net machine income, which is defined as amounts played less prizes won.

Prize Expense

The Lottery recognizes prize expense for draw games equivalent to the actual prize liability incurred for each drawing. Prize expense for Instant Games is recognized when instant books are activated by retailers and is based on the percentage of sales allocated to prizes for each game. Video lottery revenue is reported net of prizes, so prize expense is not recognized on these games. Prize expense is adjusted accordingly for any prizes unclaimed within the time period allowed by law.

Commissions and Fees

Retailers selling draw and Instant Game tickets receive a commission of 6% based on the total tickets sold. Video gaming facilities receive a varying percent of incremental annual net machine income according to provisions of Section 1612 of the New York State Tax Law. The particular percent applied to a range of net machine income can vary depending on the facility's number of video gaming machines, geographical area of the state, population level, or proximity to Native American gaming facilities. The full-service Lottery system contractor and the video gaming central processing contractor receive fees equal to a contractual percentage of the sales generated through the network maintained by the respective contractor. Video lottery terminal contractors receive a fee equal to a contractual percentage of each contractor's revenue or a fee per device, adjusted for the units of service provided. All other gaming contractors are paid fees based on the units of service provided (see Note 13).

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(continued)

Accounts Receivable

Accounts receivable primarily represent amounts due from retailers through a Lottery gaming contractor and amounts due from video lottery gaming facilities, net of commissions and fees, as well as amounts due from agents for Instant Game tickets that have been activated, but not yet settled. Instant ticket settlements occur within 45 days after a book of tickets is activated. Video lottery gaming receivables are received two business days after each sales day and draw games are collected within four business days after the close of each sales week.

Allocation of Revenue from Ticket Sales

The allocation of ticket sales is made in accordance with the provisions of the New York State Lottery for Education Law which requires:

- Allocations of ticket sales revenue to New York for educational purposes are to be at least 20.75% for the New York State Lottery Instant Games, 30% for multi-state games such as Mega Millions, Powerball, Cash 4 Life, 35% for Take 5, Numbers, Win-4, and Pick 10, 45% for Lotto and promotional games, and 25% for Quick Draw. In addition, the Lottery has statutory authority to issue up to five Instant Games per year with at least 10.75% for educational purposes. For video lottery, the required allocation to education is a varying percent of each facility's annual incremental net machine income, generally dependent on the facilities' geographic location.
- Allocations of ticket sales revenue for the payment of lottery prizes are not to exceed 64.25% for the New York State Lottery Instant Games, 55% for multi-state games such as Mega Millions, Powerball, Cash 4 Life, 50% for Take 5, Numbers, Win-4, and Pick 10, 40% for Lotto and 60% for Quick Draw. In addition, the Lottery has statutory authority to issue up to five Instant Games per year with up to 74.25% allocated to prizes. Video lottery is required to pay prizes that average no less than 90% of gross sales.
- Allocations of ticket sales revenue from all traditional games for the payment of Lottery administrative expenses (including agent commissions and contractor fees) are not to exceed 15%. For video lottery, 10% of net revenue (the total revenue wagered after payout for prizes) is allocated for Lottery Administration. Unlike traditional games, the video lottery administrative allocation does not include commissions and fees, which are described separately (see previously within Commissions and Fees). Any excess of the maximum allocation over actual administrative expenses is allocated to education. Such allocations amounted to approximately \$257,717,899 and \$530,138,591 for fiscal years 2020 and 2019, respectively. Administrative expenses incurred by the Lottery represent telecommunications, advertising, salary and other operating costs.

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
*(continued)*

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Lottery considers cash equivalents to be amounts held with banks and amounts held under the joint custody of the Commissioner of Taxation and Finance and the Comptroller of the State of New York through the Short-Term Investment Pool (STIP), which is used for the temporary investment of funds not required for immediate payments.

Investments

Investments, consisting of U.S. Treasury bonds, U.S. Treasury strips, bonds guaranteed by U.S. Agency for International Development and New York City Transitional Finance Authority municipal bonds, are carried at fair value. Investment income represents accretion of bond discount, interest on bonds and deposits, and the change in fair value of investments.

Inventory

Instant Game tickets are purchased from printing vendors. Tickets not activated for sale are held in inventory and valued at cost by game. Tickets are charged to instant ticket direct expense under the first-in, first-out accounting method when activated for sale by lottery retailers. At the conclusion of an Instant Game, unused inventory is charged to instant ticket direct expense.

Capital Assets

Capital assets consist of equipment and leasehold improvements, which are carried at historical cost. Equipment is capitalized when it has cost in excess of \$40,000 and a useful life of two years or more. Leasehold improvements are capitalized when they have a cost of \$100,000 or more. Depreciation of equipment is computed using the straight-line method over five years, the estimated useful lives of the assets. Leasehold improvements and equipment acquired under capital leases are amortized using the straight-line method over ten and five years, respectively, which is the lesser of their useful lives or the term of the leases. Changes in capital assets and related accumulated depreciation are shown in the table below, by major class of asset, for the years ended March 31, 2020 and 2019 (in thousands).

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(continued)

Capital Assets (continued)

	2018	Additions	Deletions	2019	Additions	Deletions	2020
<i>Leasehold improvements</i>							
Cost	\$ 4,526	\$ -	\$ -	\$ 4,526	\$ -	\$ -	\$ 4,526
Accumulated depreciation	(4,526)	-	-	(4,526)	-	-	(4,526)
Net value	-	-	-	-	-	-	-
<i>Equipment</i>							
Cost	1,911	100	(505)	1,506	-	-	1,506
Accumulated depreciation	(1,911)	(8)	505	(1,414)	(20)	-	(1,434)
Net value	-	92	-	92	(20)	-	72
<b>Total</b>	<b>\$ -</b>	<b>\$ 92</b>	<b>\$ -</b>	<b>\$ 92</b>	<b>\$ (20)</b>	<b>\$ -</b>	<b>\$ 72</b>

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation or amortization are removed from the accounts and any resulting gain or loss is reflected in other revenues, net in the period of disposal.

Prizes Payable

Lotto, Powerball, Mega Millions and Cash 4 Life jackpot players have the option of selecting a lump-sum payment or a long-term annuity payment. Some Instant Games also have jackpot prizes that are long-term annuity payments. Prizes payable represents the liability for those prizes, which are payable in annual installments. Such prize payments are funded by the Lottery's investments. The amortization of the long-term annuity payment discount is recorded as investment expense in the accompanying statements of revenues, expenses and changes in net position. Any excess of investment maturities over related annuity prize payments is recorded in restricted net position and made available for future prizes.

Unclaimed Prizes

Unclaimed prizes as of March 31, 2020 and 2019 were \$529,612,000 and \$599,321,000, respectively. Prizes unclaimed for one year after the drawing date (lapsed) are forfeited by the ticket holder. Total prizes lapsed amounted to approximately \$181,778,000 and \$130,146,000 for fiscal years 2020 and 2019, respectively. These forfeited prizes are netted against prize expense in the accompanying statements of revenue, expense, and changes in net position.

Under New York State Tax Law Section 1614, the Lottery retains forfeited prizes for supplemental prizes in subsequent lottery games. During the fiscal years 2020 and 2019, these supplemental prizes were used for Mega Millions, Powerball, Cash 4 Life, Lotto, Quick Draw, Take 5, Numbers, Win 4, and various Instant Games. Effective in fiscal year 2020, New York State Tax Law Section 1614 requires any lapsed prizes in excess of sixty million dollars for the fiscal year to be allocated to Education. The total amount of lapsed prizes (including the Lottery's share of multi-state games) and interest on such funds allocated to Education was approximately \$138,657,000 for fiscal year 2020.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(continued)

Restricted Net Position

Restricted net position for prizes includes forfeited prizes and other prize assets that are restricted under New York State Tax Law Sections 1612 and 1614 for the purpose of meeting future prize expense.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the amounts reported and disclosed in the financial statements and related notes. Actual results could differ from those estimates.

Multi-State Lottery Association (MUSL)

Effective July 1, 2019, the Lottery became a member of the Multi-State Lottery Association (MUSL). MUSL is a non-profit, government benefit association owned and operated by its member lotteries. MUSL included 35 state lotteries as well as the lotteries of the District of Colombia, Puerto Rico and the U.S. Virgin Islands as of March 31, 2020. MUSL performs certain administrative and marketing functions on behalf of its members. Through membership in MUSL, the Lottery participates in the multi-jurisdictional lottery games of Powerball and Mega Millions. A copy of the MUSL financial statements may be obtained by submitting a written request to MUSL, 4400 N.W. Urbandale Drive, Urbandale, Iowa 50322.

Recently Issued Accounting Pronouncements

During 2017, the GASB issued Statement No. 87, *Leases* (GASB Statement No. 87). The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB Statement No. 87 is effective for the Lottery's March 31, 2023 financial statements. The Lottery is evaluating the impact of this Statement on the financial statements, and it is anticipated that there will be no material impact to the financial results from adopting and implementing GASB Statement No. 87.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
*(continued)*

Recently Issued Accounting Pronouncements *(continued)*

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. There was no material impact to the financial statements as a result of adopting and implementing GASB 95, except for the Lottery postponing the adoption of certain standards, particularly GASB Statement No. 87, as mentioned above.

During 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96). The objective of this Statement is to better meet the information needs of financial statement users by establishing uniform accounting and financial reporting requirements for subscription-based information technology arrangements (“SBITA”). The SBITA is defined as a contract that conveys the control of the right to use another party’s information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange like transaction. This Statement increases the usefulness of governments’ financial statements by requiring recognition of an intangible SBITA asset and corresponding subscription liability. This Statement also provides capitalization criteria for outlays other than subscription payments including implementation costs of a SBITA and requires certain note disclosures. GASB 96 is effective for the Lottery’s March 31, 2024 financial statements. Currently, the Lottery is evaluating the impact of GASB No. 96 on the financial statements.

During 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The objectives of this Statement are to better meet the information needs of financial statement users relating to Section 457 plans of fiduciary component units and mitigate costs associated with the reporting of certain defined plans. This Statement establishes the criteria for determining whether a primary government is financially accountable for a potential component unit and requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan. GASB No. 97 is effective for the Lottery’s fiscal year ending March 31, 2023. Currently, the Lottery is evaluating the impact of GASB No. 97 on the financial statements.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 2 CASH AND CASH EQUIVALENTS**

Lottery deposits of cash and cash equivalents are made in accordance with New York State Finance Law Sections 92c and 98a and New York State Tax Law Sections 1611 and 1612. Lottery sales receipts are allocated and deposited in separate fund accounts for prizes, education, and administration under the joint custody of the Commissioner of Taxation and Finance and the Comptroller of the State of New York. Per Section 98a of the New York State Finance Law, the accounts for prizes and administration earn interest through participation in a STIP administered by the Office of the State Comptroller of the State of New York. The prize account interest is used for future lottery prizes. The STIP is reported at amortized cost, which approximates fair value. The valuation of the STIP is derived from unobservable inputs (Level 3), which primarily include New York State data and market participant assumptions particular to New York State. The carrying amount of the joint custody accounts included in cash and cash equivalents was \$615,195,000 and \$988,283,000 as of March 31, 2020 and 2019, respectively.

The Lottery also maintains sole custody accounts that are used for daily cash management purposes. Interest-bearing cash accounts are Level 1 financial instruments and are based on quoted prices for identical assets. The Lottery manages the investment of its cash balances to minimize its uninvested funds. As of March 31, 2020 and 2019, the amount of sole custody accounts included in cash and cash equivalents was \$20,413,000 and \$27,681,000, respectively.

The Lottery's deposits are collateralized under a program administered by the Office of the State Comptroller of the State of New York. To manage custodial credit risk, the State requires that its depository banks pledge collateral based on available bank balances. All securities pledged as collateral are held by the State's fiscal agent in the name of the State. The Lottery's deposits with financial institutions were fully collateralized at fiscal year end. The Lottery manages custodial credit risk by using several financial institutions and by minimizing balances in the sole custody accounts.

**NOTE 3 INVESTMENTS**

The Lottery is authorized by the Office of the State Comptroller per State statute to invest prize funds, which will provide for the payment of prizes payable (see Note 4). The Lottery invests in U.S. Treasury bonds, U.S. Treasury strips, bonds guaranteed by the U.S. Agency for International Development and New York City Transitional Finance Authority municipal bonds, which are guaranteed by the full faith and credit of the United States. The fair value of these investments as of March 31, 2020 and 2019 was \$1,420,626,000 and \$1,312,051,000, respectively. During fiscal years 2020 and 2019, approximately \$28,902,000 and \$30,444,000, respectively, of amortized discount was included in investment income.



**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 3 INVESTMENTS** *(continued)*

The amortized costs of these investments consisted of the following at March 31 (in thousands):

	<u>2020</u>	<u>2019</u>
Maturity value	\$ 1,418,290	\$ 1,470,022
Unamortized discount	<u>(273,769)</u>	<u>(284,858)</u>
Total at amortized cost	1,144,521	1,185,164
Less: Investments, maturing within one year, at amortized cost	<u>107,975</u>	<u>107,493</u>
<b>Long-term investments, at amortized cost</b>	<u><u>\$ 1,036,546</u></u>	<u><u>\$ 1,077,671</u></u>

Fair Value Measurement

The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels. Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for an asset or liability. The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Fair value of the Lottery's investments are measured by Level 1 inputs based upon quoted prices in active markets or Level 2 inputs based upon quoted prices for identical or similar assets in markets that are not active or other observable inputs such as interest rates and yield curves observable at commonly quoted intervals. There are no Level 3 investments as of March 31, 2020 and 2019.

The fair values of the U.S. Government obligations were valued using quoted market prices (Level 1). Bonds guaranteed by the U.S. Agency for International Development and New York City Transitional Finance Authority bonds are valued at the closing price reported on the markets not actively traded (Level 2).

Balances and fair value measurements of the Lottery's investments as of March 31 were as follows (in thousands):

Investments	2020			2019		
	Level 1	Level 2	Total	Level 1	Level 2	Total
U.S. Treasury strips	\$ 6,560	\$ -	\$ 6,560	\$ 5,571	\$ -	\$ 5,571
U.S. Treasury bonds	704,310	-	704,310	600,180	-	600,180
New York City Transitional Finance Authority bonds	-	484,510	484,510	-	457,371	457,371
Bonds guaranteed by U.S. Agency for International Development	-	225,246	225,246	-	248,929	248,929
<b>Total investments</b>	<u>\$ 710,870</u>	<u>\$ 709,756</u>	<u>\$ 1,420,626</u>	<u>\$ 605,751</u>	<u>\$ 706,300</u>	<u>\$ 1,312,051</u>

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 3 INVESTMENTS** *(continued)*

Fair Value Measurement *(continued)*

Maturities of the investments in each of the five fiscal years following March 31, 2020, and the five-year incremental totals thereafter, are as follows (in thousands):

	<u>Maturities</u>	<u>Interest due</u>	<u>Total</u>
2021	\$ 110,690	\$ 20,901	\$ 131,591
2022	110,590	19,974	130,564
2023	96,038	19,001	115,039
2024	92,228	18,091	110,319
2025	97,329	16,990	114,319
2026–2030	292,245	72,164	364,409
2031–2035	159,157	60,684	219,841
2036–2040	265,446	36,718	302,164
2041-2045	157,297	381	157,678
2046-2050	37,270	-	37,270
	<u>\$ 1,418,290</u>	<u>\$ 264,904</u>	<u>\$ 1,683,194</u>

Credit risk is the risk that an issuer will not fulfill its obligations. The Lottery's policy is to follow New York State law, which limits the investments that the Lottery can make and generally limits the Lottery's exposure to credit risk. The Lottery has generally limited its investments to obligations backed by the full faith of the U.S. Government. Beginning in 2011, the Lottery held similarly rated New York City Transitional Finance Authority municipal bonds. The credit ratings of the Lottery's investments as published by Moody's and Standard & Poor's are included below for those investments where credit ratings were available.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Lottery's policy for managing this risk is generally to hold investment securities to maturity, at which time the fair value of the investment is equal to its stated maturity value.

As of March 31, 2020 and 2019, the Lottery had the following investments and maturities (amounts in thousands):

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 3 INVESTMENTS (continued)**

Fair Value Measurement (continued)

Investment Type	2020 Fair Value	Moody's Credit Rating	S&P Credit Rating	2020 Investment Maturities (Fair Value)		
				Less than Five Years	5 Years to 10 Years	More than 10 Years
				U.S. Treasury strips	\$ 6,560	N/A
U.S. Treasury bonds	704,310	N/A	N/A	220,317	171,560	312,433
New York City Transitional Finance Authority bonds	484,510	Aa1	AAA	110,209	65,326	308,975
Bonds guaranteed by U.S. Agency for International Development	225,246	N/A	N/A	179,016	46,230	-
<b>Total</b>	<b>\$ 1,420,626</b>			<b>\$ 509,542</b>	<b>\$ 289,676</b>	<b>\$ 621,408</b>

Investment Type	2019 Fair Value	Moody's Credit Rating	S&P Credit Rating	2019 Investment Maturities (Fair Value)		
				Less than Five Years	5 Years to 10 Years	More than 10 Years
				U.S. Treasury strips	\$ 5,571	N/A
U.S. Treasury bonds	600,180	N/A	N/A	204,324	152,659	243,197
New York City Transitional Finance Authority bonds	457,371	Aa1	AAA	78,647	86,607	292,117
Bonds guaranteed by U.S. Agency for International Development	248,929	N/A	N/A	188,714	60,215	-
<b>Total</b>	<b>\$ 1,312,051</b>			<b>\$ 471,685</b>	<b>\$ 305,052</b>	<b>\$ 535,314</b>

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to perform on a transaction, the Lottery will not be able to recover the value of investment securities that are in the possession of an outside party. To manage this risk, all of the Lottery's investments are insured or registered securities held by the Lottery or its agent in the Lottery's name.

**NOTE 4 PRIZES PAYABLE**

Prizes payable consisted of the following as of March 31 (in thousands):

	<u>2020</u>	<u>2019</u>
Total obligation	\$ 1,724,294	\$ 1,810,700
Unamortized discount	(539,610)	(569,375)
Total carrying amount	1,184,684	1,241,325
Less: Prizes payable within one year	136,190	135,733
<b>Long-term prizes payable</b>	<b>\$ 1,048,494</b>	<b>\$ 1,105,592</b>

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 4 PRIZES PAYABLE (continued)**

The amortized discount on the prizes payable is based on interest rates ranging from 0.29% to 7.75% and 0.29% to 7.77% for fiscal years 2020 and 2019, respectively, and reflects the interest rates earned by the investments held to fund the related liabilities. The amortization of discount is recorded as an investment expense in the accompanying statements of revenue, expenses, and changes in net position and amounted to \$50,494,000 and \$52,754,000 for fiscal years 2020 and 2019, respectively.

The aggregate amount of prizes payable due in each of the five fiscal years following March 31, 2020, and the five-year incremental totals thereafter, is as follows (in thousands):

<u>Year</u>	<u>Amount</u>
2021	\$ 132,634
2022	129,114
2023	119,012
2024	110,308
2025	101,082
2026–2030	387,306
2031–2035	226,457
2036–2040	147,610
2041–2045	122,413
2046–2050	93,178
2051–2055	67,242
2056–2060	44,595
Thereafter	43,343
	<u>\$ 1,724,294</u>

**NOTE 5 LONG-TERM LIABILITIES**

The Lottery's long-term liabilities as of March 31, 2020 and 2019 are comprised of the following (in thousands):

	<u>Balance at March 31, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at March 31, 2020</u>	<u>Current Portion</u>
Compensated absences (Note 11)	\$ 1,323	\$ 1,036	\$ (1,150)	\$ 1,209	\$ 1,006
Pension contribution payable (Note 7)	1,845	-	(485)	1,360	344
Net pension liability (Note 7)	1,719	1,885	-	3,604	-
Other postemployment benefits (Note 10)	66,030	1,603	(2,142)	65,491	-
Prizes payable (Note 4)	1,241,325	73,283	(129,924)	1,184,684	136,190
<b>Total</b>	<u>\$ 1,312,242</u>	<u>\$ 77,807</u>	<u>\$ (133,701)</u>	<u>\$ 1,256,348</u>	<u>\$ 137,540</u>

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 5 LONG-TERM LIABILITIES (continued)**

	Balance at March 31, 2018	Additions	Reductions	Balance at March 31, 2019	Current Portion
Compensated absences (Note 11)	\$ 1,204	\$ 1,127	\$ (1,008)	\$ 1,323	\$ 1,101
Pension contribution payable (Note 7)	2,909	36	(1,100)	1,845	383
Net pension liability (Note 7)	4,839	-	(3,120)	1,719	-
Other postemployment benefits (Note 10)	-	66,030	-	66,030	-
Prizes payable (Note 4)	1,282,639	85,754	(127,068)	1,241,325	135,733
<b>Total</b>	<u>\$ 1,291,591</u>	<u>\$ 152,947</u>	<u>\$ (132,296)</u>	<u>\$ 1,312,242</u>	<u>\$ 137,217</u>

**NOTE 6 REQUIRED ALLOCATION FOR AID TO EDUCATION**

The required allocation and contribution transferred out for Aid to Education during the fiscal years ended March 31, 2020 and 2019 are as follows (in thousands):

	<u>2020</u>	<u>2019</u>
Cash transferred to Aid to Education	\$ 3,684,194	\$ 3,200,794
Prior-year payable	(576,744)	(303,497)
Current-year payable	269,361	576,744
<b>Required allocation for Aid to Education</b>	<u>\$ 3,376,811</u>	<u>\$ 3,474,041</u>

**NOTE 7 PENSION BENEFITS**

Substantially all employees of the Lottery are members of the State and Local Employees' Retirement System (ERS). The program is part of the State and Local Retirement System (the System), which is a cost-sharing, multi-employer public employee retirement system. The Comptroller of the State of New York is sole trustee and administrative head of the System.

For purposes of determining net pension liability and other pension-related amounts, information about the fiduciary net position of the ERS and additions to and deductions from the ERS fiduciary net position has been determined on the same basis reported by the System. The System issues a publicly available financial report that includes financial statements, expanded disclosures, and required supplementary information for the System. The report may be obtained by writing to the New York State and Local Retirement System, Office of the State Comptroller, 110 State Street, Albany, New York, 12244-0001, or at [www.osc.state.ny.us/pension/cafr.htm](http://www.osc.state.ny.us/pension/cafr.htm).

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 7 PENSION BENEFITS** *(continued)*

The System provides retirement benefits as well as death and disability benefits. Retirement benefits are established by the New York State Retirement and Social Security Law. Vesting, retirement benefits, and contributory requirements depend upon the point in time at which an employee last joined the System. Most members of the System who joined before July 27, 1976 are enrolled in a noncontributory plan; the Lottery contributes the entire amount determined to be payable to the System. Personnel who joined the System on or after July 27, 1976 are required by law to contribute some percent of their gross salary for a specified number of years of employment; the Lottery withholds and contributes the balance payable to the System for these employees.

The Lottery paid to the Office of the State Comptroller of the State of New York \$2,945,000 and \$3,328,000 during fiscal years 2020 and 2019, respectively, to cover required employer contributions for retirement benefits, which equaled 100% of the required contribution in each year. These payments represented 17.54% and 18.43% of covered payroll for 2020 and 2019, respectively.

Net Pension Liabilities and Other Pension-Related Amounts

The Lottery recognized a net pension liability of \$3,604,249 and \$1,719,071 as of March 31, 2020 and 2019, respectively, for its proportionate share of the ERS net pension liability.

The State of New York's proportionate share of the collective net pension liability reported at March 31, 2020, was measured as of March 31, 2019, and was determined using an actuarial valuation as of April 1, 2018, with updated procedures used to roll forward the total pension liability to March 31, 2019. The State of New York's proportion of the ERS net pension liability measured as of March 31, 2019, was 43% for the ERS, which was comparable with the proportions allocated to the State of New York as of March 31, 2018 of 42.7%. The State of New York's proportion related to the plan was determined consistently with the manner in which contributions to the pension plan are determined. The State of New York's total projected long-term contribution effort to the ERS was compared to the total projected long-term contribution effort from all employers to the ERS in order to determine the State's proportion of the plan's net pension liability.

The Office of the State Comptroller provided the Lottery with its proportionate share of the ERS collective liability. The statewide proportionate share of the ERS collective net pension liability measured as of March 31, 2019 and 2018 allocated to the Lottery enterprise fund was 0.12%.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 7 PENSION BENEFITS** *(continued)*

Actuarial Assumptions

The total pension liability for the March 31, 2019 measurement date was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019. The total pension liability for the March 31, 2018 measurement date was determined by using an actuarial valuation as of April 1, 2017, with update procedures used to roll forward the total pension liability to March 31, 2018. The actuarial valuation for the ERS used the following actuarial assumptions for the valuations as of April 1, 2018 and 2017:

Actuarial cost method	Entry age normal
Inflation	2.5%
Salary scale	4.2% (2018); 3.8% (2017)
Investment rate of return, including inflation	7.0% compounded annually, net of investment expenses
Cost-of-living adjustments	1.3% annually
Decrements	Developed from the Plan's 2015 experience study for period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2014

Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for equities and fixed income as well as historical investment data and plan performance. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized below:

<b>Valuation as of April 1, 2018</b>		
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Rate of Return</u>
Domestic equity	36%	4.55%
International equity	14	6.35
Private equity	10	7.50
Real estate	10	5.55
Absolute return strategies	2	3.75
Opportunistic portfolio	3	5.68
Real estate	3	5.29
Bonds and mortgages	17	1.31
Cash	1	(0.25)
Inflation-indexed bonds	4	1.25
<b>Total</b>	<b>100%</b>	

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 7 PENSION BENEFITS** *(continued)*

Expected Rate of Return *(continued)*

<b>Valuation as of April 1, 2017</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Rate of Return</b>
Domestic equity	36%	4.55%
International equity	14	6.35
Private equity	10	7.50
Real estate	10	5.55
Absolute return strategies	2	3.75
Opportunistic portfolio	3	5.68
Real estate	3	5.29
Bonds and mortgages	17	1.31
Cash	1	(0.25)
Inflation-indexed bonds	4	1.25
<b>Total</b>	<b>100%</b>	

Discount Rate

The discount rate used to calculate the ERS total pension liability as of March 31, 2020 and 2019 was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Lottery's current period net pension liability using the current period discount rate assumption, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current assumption (in thousands):

<b>Lottery Net Pension Liability for Year Ended</b>	<b>1% Decrease (6%)</b>	<b>Current Assumption (7%)</b>	<b>1% Increase (8%)</b>
March 31, 2020	\$ 15,758	\$ 3,604	\$ (6,606)
March 31, 2019	\$ 13,007	\$ 1,719	\$ (7,830)



**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 7 PENSION BENEFITS** *(continued)*

Discount Rate *(continued)*

For the years ended March 31, 2020 and 2019, the Lottery recognized a net pension liability of \$3,604,249 and \$1,719,071, respectively, for its proportionate share of the ERS net pension liability. For the years ended March 31, 2020 and 2019, the Lottery recognized pension expense of \$2,335,450 and \$2,065,109, respectively, related to ERS. Deferred outflows of resources and deferred inflows of resources related to ERS are summarized from the following sources (in thousands):

<u>Deferred Outflows of Resources</u>	<u>2020</u>	<u>2019</u>
Difference between expected and actual experience	\$ 710	\$ 613
Changes in assumptions	906	1,140
Changes in proportion and differences between employer contributions and proportionate share of contributions	34	43
Contributions made subsequent to measurement date	1,886	1,998
<b>Total deferred outflows of resources</b>	<u>\$ 3,536</u>	<u>\$ 3,794</u>
	<u>2020</u>	<u>2019</u>
Difference between expected and actual experience	\$ 242	\$ 507
Net difference between projected and actual investment earnings on pension plan investments	925	2,431
Changes in proportion and differences between employer contributions and proportionate share of contributions	149	124
<b>Total deferred inflows of resources</b>	<u>\$ 1,316</u>	<u>\$ 3,062</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions for the Lottery will be recognized in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 708,761
2022	(745,403)
2023	(100,174)
2024	470,366

The amount of deferred outflows of resources as of March 31, 2020 and 2019 that will be applied as a reduction of the pension liability was \$1,886,000 and \$1,998,000, respectively.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 8 OPERATING INCOME**

Composition of operating income for fiscal 2020 and 2019 by type of lottery game is as follows (in thousands):

	2020					
	Expenses					Net
Revenue	Prizes**	Commissions	Fees	Instant Direct Expense		
Mega Millions	\$ 300,124	\$ (149,344)	\$ (17,672)	\$ (3,580)	\$ -	\$ 129,528
Lotto	64,890	(28,839)	(3,574)	(765)	-	31,712
Take 5	226,977	(111,571)	(13,619)	(2,098)	-	99,689
Pick 10	29,630	(15,741)	(1,778)	(274)	-	11,837
Numbers	947,116	(477,453)	(56,827)	(8,754)	-	404,082
Win 4	975,369	(517,494)	(58,522)	(9,015)	-	390,338
Powerball	250,740	(119,885)	(15,064)	(2,948)	-	112,843
Cash 4 Life	122,247	(69,432)	(7,031)	(1,290)	-	44,494
Instants	4,114,390	(2,712,146)	(246,862)	(40,976)	(26,747)	1,087,659
Quick Draw	695,169	(422,624)	(41,710)	(6,771)	-	224,064
Total traditional lottery	7,726,652	(4,624,529)	(462,659)	(76,471)	(26,747)	2,536,246
Video gaming	2,013,876 *	925	(946,509)	(149,097)	-	919,195
	<u>\$ 9,740,528</u>	<u>\$ (4,623,604)</u>	<u>\$ (1,409,168)</u>	<u>\$ (225,568)</u>	<u>\$ (26,747)</u>	3,455,441
Telecommunications						(17,479)
Indirect expenses						(130,456)
<b>Total operating income</b>						<u>\$ 3,307,506</u>

\* Video gaming revenue represents net machine income after awarding prizes. Video gaming credits played and won were as follows:

Credits played	\$ 37,934,770
Credits won	(35,920,894)
<b>Net machine income</b>	<u>\$ 2,013,876</u>

\*\* Prizes unclaimed after one year are forfeited and are netted against prizes.

	2019					
	Expenses					Net
Revenue	Prizes**	Commissions	Fees	Instant Direct Expense		
Mega Millions	\$ 480,144	\$ (232,726)	\$ (28,446)	\$ (5,127)	\$ -	\$ 213,845
Lotto	69,311	(24,643)	(3,810)	(814)	-	40,044
Take 5	242,251	(120,535)	(14,535)	(2,164)	-	105,017
Pick 10	30,553	(13,501)	(1,833)	(273)	-	14,946
Numbers	911,900	(470,230)	(54,714)	(8,146)	-	378,810
Win 4	955,450	(463,999)	(57,327)	(8,535)	-	425,589
Powerball	389,777	(176,520)	(23,417)	(4,109)	-	185,731
Cash 4 Life	87,911	(36,914)	(5,105)	(881)	-	45,011
Instants	4,226,735	(2,842,847)	(253,602)	(40,645)	(23,313)	1,066,328
Quick Draw	814,078	(538,705)	(48,845)	(7,617)	-	218,911
Total traditional lottery	8,208,110	(4,920,620)	(491,634)	(78,311)	(23,313)	2,694,232
Video gaming	2,082,440 *	1,000	(963,959)	(156,495)	-	962,986
	<u>\$ 10,290,550</u>	<u>\$ (4,919,620)</u>	<u>\$ (1,455,593)</u>	<u>\$ (234,806)</u>	<u>\$ (23,313)</u>	3,657,218
Telecommunications						(17,876)
Indirect expenses						(135,036)
<b>Total operating income</b>						<u>\$ 3,504,306</u>

\* Video gaming revenue represents net machine income after awarding prizes. Video gaming credits played and won were as follows:

Credits played	\$ 39,670,034
Credits won	(37,587,594)
<b>Net machine income</b>	<u>\$ 2,082,440</u>

\*\* Prizes unclaimed after one year are forfeited and are netted against prizes.

**NOTE 9      DEFERRED COMPENSATION**

The State of New York offers its employees, including Lottery employees, a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan are placed in trust for the participants and their beneficiaries.

**NOTE 10      OTHER POSTEMPLOYMENT BENEFITS**

General Information about the OPEB Plan

As a New York State (State) agency, the Lottery participates in the New York State Health Insurance Program (NYSHIP), which is administered by the State as a single-employer, defined benefit plan. The State has the authority to establish and amend benefit terms, as well as pay OPEB benefits as they come due. Under the plan, the State provides certain healthcare benefits for eligible retired employees and their dependents. In order to qualify, retirees must meet certain age requirements and minimum service periods that vary based on the time they last entered benefits-eligible service. Retirees generally contribute a percent of the cost of single and dependent coverage for health insurance benefits. The percent varies based on when the employee retired and the salary grade for those retiring on or after January 1, 2012. The State covers 100% of the cost of single coverage for employees retired prior to January 1, 1983 who are enrolled in the Empire Plan or another plan of equal or lower cost. The NYSHIP does not issue a stand-alone financial report and the NYSHIP's agent activities are included within the financial statements of the State.

During the fiscal years ended March 31, 2020 and 2019, NYSHIP provided health insurance coverage through the Empire Plan, an indemnity health insurance plan with managed care components; various Health Maintenance Organizations (HMOs); and through the Student Employee Health Plan (SEHP). Generally, these include hospital, medical, mental health, substance abuse benefits, and prescription drug benefits.

The Lottery's policy regarding retiree healthcare benefits is to pay the amounts billed through the State's fringe benefit rate on a pay-as-you-go basis. The Lottery has no obligation beyond the payment of the State's fringe benefit rate for retiree healthcare benefits.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS** *(continued)*

General Information about the OPEB Plan *(continued)*

There were 411 total Lottery employees and participants covered by the benefit terms, as follows: 233 active employees, 1 inactive participant entitled to but not yet receiving benefits and 177 retirees and surviving spouses receiving benefit payments. There were annual pay-as-you-go disbursements of \$2,145,091 and \$2,141,700 for 2020 and 2019, respectively. Employee contributions were \$463,567 and \$460,992 for the years ended March 31, 2020 and 2019, respectively. Retiree healthcare benefit costs are included in personnel service and fringe benefits expenses in the accompanying statements of revenue, expenses, and change in net position.

Actuarial Methods and Assumptions

As of March 31, 2020 and 2019, the Lottery reported a liability of \$65,490,993 and \$66,030,010, respectively, for its proportionate share of the net OPEB liability included in the accompanying statements of net position. The net OPEB liability as of March 31, 2020 and 2019 was measured as of March 31, 2019 and 2018, respectively, and was determined by an actuarial valuation as of April 1, 2018 and 2017, respectively, with updated procedures used to roll-forward the net OPEB liability to March 31, 2019 and 2018, respectively.

The State's proportion related to the plan was determined consistently with the manner in which OPEB actual expenses are paid. The Office of the State Comptroller provided the Lottery with its proportionate share of the OPEB liability. The statewide proportionate share of the OPEB liability measured as of March 31, 2020 and 2019 allocated to the Lottery enterprise fund was 0.127%.

The actuarial valuation included the following actuarial assumptions:

Actuarial cost method	Entry age normal
Inflation	2.5%
Discount rate	3.79% (2018); 3.89% (2017)
Mortality improvement	Society of Actuaries' Scale MP-2014

The discount rate for fiscal years ended March 31, 2019 and 2018 is based on the Bond Buyer 20-year general obligation municipal bond index rate at March 31, 2019 and 2018, respectively.

The salary rate varies by years of service, starting at 8% and decreasing to 3% after 18 years of service.

For the measurement period ended March 31, 2019, the health care cost trend rates were split to reflect separate trends for pre-65 and post-65 claims. The pre-65 trend assumption begins at 6.25% and decreases to a 4.50% long-term trend rate for all health care benefits after eight years. The trend assumption for post-65 begins at 5.10% and decreases to a 4.50% long-term trend rate for all health care benefits after seven years. The drug assumption begins at 9.00% and decreases to a 4.50% long-term trend rate after seven years.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS** *(continued)*

Actuarial Methods and Assumptions *(continued)*

For the measurement period ended March 31, 2018, the health care cost trend rates were split to reflect separate trends for pre-65 and post-65 claims. The pre-65 trend assumption begins at 6.25% and decreases to 4.50% long-term trend rate for all health care benefits after eight years. The trend assumption for post-65 begins at 5.20% and decreases to 4.50% long-term trend rate for all health care benefits after eight years. The drug assumption begins at 9.50% and decreases to 4.50% long-term trend rate after eight years.

Additionally, a trend starting at 9.00% per year and decreasing to 4.50% after seven years has been assumed for the employer group waiver plan benefits.

There were no significant changes in actuarial assumptions or other inputs, as of the March 31, 2019 measurement date described above, which affected the measurement of the collective total OPEB liability since the prior measurement date as of March 31, 2018.

In accordance with GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the actuarial valuation of OPEB also includes the value of sick leave that will be converted to reduce the retiree's share of health insurance premiums.

Annual OPEB Cost and Net OPEB Obligation

The following table shows the changes in the Lottery's net OPEB liability as of the measurement date (in thousands):

	<u>March 31, 2019</u>	<u>March 31, 2018</u>
Service cost	\$ 2,022	\$ 2,184
Interest	2,561	2,725
Differences between expected and actual experience	448	(5,980)
Change in assumptions	(3,428)	(294)
Benefit payments	<u>(2,142)</u>	<u>(2,034)</u>
Net changes	(539)	(3,399)
Total OPEB liability, beginning of fiscal year	<u>66,030</u>	<u>69,429</u>
<b>Total OPEB liability, end of fiscal year</b>	<u><u>\$ 65,491</u></u>	<u><u>\$ 66,030</u></u>

There were no significant changes between the March 31, 2019 measurement date and March 31, 2020 that will have a significant effect on the total OPEB liability at March 31, 2020.

There are no assets accumulated in a qualified trust related to the OPEB Plan.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS** *(continued)*

Annual OPEB Cost and Net OPEB Obligation *(continued)*

*Sensitivity of net OPEB liability to change in discount rate.* The following presents the net OPEB liability of the Lottery at March 31, 2020 and 2019, as well as what the Lottery's net OPEB liability would be if it were calculated using a discount rate that is 1% lower and 1% higher than the current year rate (in thousands):

<b>Total OPEB Liability</b>	<b>1% Decrease (2.79%)*</b>	<b>Current Assumption (3.79%)*</b>	<b>1% Increase (4.79%)*</b>
March 31, 2020	\$ 77,243	\$ 65,491	\$ 56,225
March 31, 2019	\$ 78,462	\$ 66,030	\$ 56,318

\* The discount rate at March 31, 2019 was 3.89% (current assumption); 2.89% (1% decrease); and 4.89% (1% increase).

*Sensitivity of net OPEB liability to change in health care cost trend rates.* The following presents the net OPEB liability of the Lottery at March 31, 2020, as well as what the Lottery's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current year rate (in thousands):

<b>Total OPEB Liability</b>	<b>1% Decrease</b>	<b>Current Assumption</b>	<b>1% Increase</b>
March 31, 2020	\$ 55,134	\$ 65,491	\$ 78,966
March 31, 2019	\$ 55,202	\$ 66,030	\$ 80,245

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 10 OTHER POSTEMPLOYMENT BENEFITS** *(continued)*

Annual OPEB Cost and Net OPEB Obligation *(continued)*

In 2020 and 2019, the Lottery recognized expenses related to OPEB of \$1,996,645 and \$3,786,370, respectively, which is included in personnel service and fringe benefits expenses in the accompanying statements of revenue, expenses, and change in net position. As of March 31, the Lottery reported deferred outflows and deferred inflows of resources related to OPEB from the following sources (in thousands):

<u>Deferred Outflows of Resources</u>	<u>2020</u>	<u>2019</u>
Difference between expected and actual experience	\$ 366	\$ -
Employer contributions subsequent to measurement date	2,145	2,142
<b>Total deferred outflows of resources</b>	<b>\$ 2,511</b>	<b>\$ 2,142</b>
	<u>2020</u>	<u>2019</u>
Difference between expected and actual experience	\$ 3,774	\$ 4,910
Changes in assumptions or other inputs	2,138	242
<b>Total deferred inflows of resources</b>	<b>\$ 5,912</b>	<b>\$ 5,152</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB for Lottery will be recognized in OPEB expense as follows (in thousands):

<u>Year</u>	<u>Amount</u>
2021	\$ 1,461
2022	1,461
2023	1,461
2024	1,002
2025	161

The amount of deferred outflows of resources as of March 31, 2020 and 2019 that will be applied as a reduction of the OPEB liability is \$2,145,091 and \$2,141,700, respectively.

**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 11 EMPLOYEES' COMPENSATED ABSENCES**

Under the terms of the Lottery's personnel policies and its union agreements, vacation pay benefits may be paid upon termination, up to a maximum of 225 hours. The Lottery recognizes employees' compensated absence benefits when earned. The liability for employees' compensated absences was approximately \$1,209,000 and \$1,323,000 as of March 31, 2020 and 2019, respectively, and is recorded as compensated absences in the accompanying statements of net position.

**NOTE 12 LEASES**

The Lottery has entered into operating leases for equipment and building space. Rental expense was approximately \$2,421,000 and \$2,698,000 in 2020 and 2019, respectively.

Future minimum lease payments under all noncancelable leases having initial or remaining terms in excess of one year as of March 31, 2020 are as follows (in thousands):

<u>Year</u>	<u>Operating Leases</u>
2021	\$ 2,398
2022	1,359
2023	1,364
2024	1,181
2025	1,055
2026 and thereafter	<u>3,615</u>
<b>Total minimum payments required</b>	<u><u>\$ 10,972</u></u>

**NOTE 13 COMMITMENTS AND CONTINGENCIES**

Contractual Arrangements

The Lottery maintains a gaming network of approximately 15,800 retailer locations where all traditional lottery games are sold. Instant Game tickets are also sold through approximately 4,500 self-service terminals. International Game Technology (IGT; formerly GTECH Corporation) is responsible for operating all traditional Lottery games, including maintenance of terminals and related communication services, under a contract expiring on August 1, 2020.



**NEW YORK STATE LOTTERY**  
Notes to Financial Statements  
Years Ended March 31, 2020 and 2019

**NOTE 13      COMMITMENTS AND CONTINGENCIES** *(continued)*

Contractual Arrangements *(continued)*

Instant Game sales are also supported by services provided under additional contracts:

- (1) Under a contract amendment that expires August 5, 2020, Scientific Games International is the primary supplier of Instant Game tickets.
- (2) Under a contract amendment expiring August 5, 2020, Pollard Banknote Limited is an alternate supplier of Instant Game tickets.
- (3) Under a contract amendment that expires on August 5, 2020, IGT Global Solutions Corporation (formerly GTECH Printing Corporation) is an alternate supplier of Instant Game tickets.

Video lottery games are offered on approximately 17,181 video gaming machines spread over nine video lottery gaming facilities. Monticello Casino & Raceway ceased its video lottery operations as of April 23, 2019. Everi Games, Inc. provides a central processing system for the operation of video lottery games under a contract expiring on December 31, 2029. Video lottery gaming machines are provided under contracts expiring on February 28, 2021 with two different companies: Bally Gaming Inc. and International Game Technology. These contracts are paid based on a contractual percentage of revenue, adjusted for units of service provided. In response to the COVID-19 pandemic, the Governor of New York State issued an executive order mandating that all video lottery gaming facilities cease operations on March 16, 2020 for an indefinite period.

Litigation

The Lottery has been named as a defendant in several lawsuits. While the ultimate outcome of these lawsuits cannot be predicted at this time, it is the opinion of management and in-house counsel that the disposition of any litigation in which the Lottery is involved will not have a material adverse effect on the financial position of the Lottery.

Effects of COVID-19

On March 22, 2020, Governor Cuomo announced the “New York State on PAUSE” executive order in response to the global COVID-19 pandemic. Among other measures, the order closed all non-essential businesses statewide. The Lottery was deemed essential and continued to operate. Consumer demand and retail points of sale have been negatively affected. While the Lottery considers these disruptions to be temporary, the ultimate impact due to COVID-19 cannot be reasonably determined at this time.

**REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)**

**NEW YORK STATE LOTTERY**

Required Supplementary Information (Unaudited)  
 Years Ended March 31, 2020 and 2019

The schedules that follow are required supplementary information and are presented as of and for the Lottery's fiscal year ended March 31 using a measurement date of the preceding March 31:

**Schedule of Lottery's Proportionate Share of Net Pension Liability  
 for New York State and Local Employees' Retirement System**

As of and for the Years Ended March 31  
 (Dollars in thousands)

<b>Fiscal Year End</b>	<b>Lottery's Proportionate (Percentage) Share of Collective Net Pension Liability</b>	<b>Lottery's Proportionate (Amount) Share of Collective Net Pension Liability</b>	<b>Lottery's Covered Employee Payroll</b>	<b>Lottery's Proportionate Share of Collective Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2020	0.12%	\$3,604	\$18,058	19.96%	96.27%
2019	0.12%	\$1,719	\$18,633	9.23%	98.24%
2018	0.12%	\$4,839	\$17,546	27.58%	94.70%
2017	0.12%	\$8,324	\$17,583	47.34%	90.69%
2016	0.13%	\$1,883	\$17,460	10.78%	97.95%

The "Schedule of Lottery's Proportionate Share of Net Pension Liability" presented above illustrates the required 10-year trend of information. However, until we can compile a full 10-year trend of information, we are presenting the information for which information was available.

**NEW YORK STATE LOTTERY**

Required Supplementary Information (Unaudited) *(continued)*  
Years Ended March 31, 2020 and 2019

**Schedule of Lottery's Contributions for New York State and  
Local Employees' Retirement System**

As of and for the Years Ended March 31  
(Dollars in thousands)

<b>Fiscal Year End</b>	<b>Required Contributions</b>	<b>Lottery's Contributions Recognized by the Pension Plan</b>	<b>Contribution Excess/ (Deficiency)</b>	<b>Lottery's Covered Employee Payroll</b>	<b>Lottery's Contributions as a Percentage of Covered Employee Payroll</b>
2020	\$2,945	\$2,945	-	\$16,790	17.54%
2019	\$3,328	\$3,328	-	\$18,058	18.43%
2018	\$3,414	\$3,414	-	\$18,633	18.32%
2017	\$2,896	\$2,896	-	\$17,546	16.51%
2016	\$2,921	\$2,921	-	\$17,583	16.61%

The "Schedule of Lottery's Contributions" presented above is to illustrate the required 10-year trend of information. However, until we can compile a full 10-year trend of information, we are presenting the information for which information was available.

## NEW YORK STATE LOTTERY

Required Supplementary Information (Unaudited) *(continued)*  
Years Ended March 31, 2020 and 2019

The schedule that follows is required supplementary information and is presented as of and for the Lottery's fiscal year ended March 31 using a measurement date of the preceding March 31:

### Schedule of Changes in Net OPEB Liability and Related Ratios

As of and for the Year Ended March 31, 2020

(Dollars in thousands)

	<u>2020</u>	<u>2019</u>
<i>Total OPEB liability</i>		
Service cost	\$ 2,022	\$ 2,184
Interest	2,561	2,725
Differences between actual and expected experience	448	(5,980)
Changes of assumptions or other inputs	(3,428)	(294)
Benefit payments	<u>(2,142)</u>	<u>(2,034)</u>
Net change in total OPEB liability	(539)	(3,399)
Total OPEB liability, beginning	<u>66,030</u>	<u>69,429</u>
<b>Total OPEB liability, ending</b>	<b><u>\$ 65,491</u></b>	<b><u>\$ 66,030</u></b>
Net position as a percentage of OPEB liability	N/A	N/A
Covered employee payroll	\$ 10,712	\$ 11,426
Net OPEB liability as a percentage of covered employee payroll	<u>611.4%</u>	<u>577.9%</u>

Changes in benefit terms: There were no significant legislative changes in benefits for March 31, 2020.

The "Schedule of Changes in Net OPEB Liability and Related Ratios" presented above illustrates the required 10-year trend of information. However, until we can compile a full 10-year trend of information, we are presenting the information for which information was available.

