

**Nassau County  
Office of the Comptroller**



**Limited Review of  
Dover Gourmet Corporation's  
Compliance with the Nassau County  
Living Wage Law**

**GEORGE MARAGOS**

*Comptroller*

**November 29, 2017**

**NASSAU COUNTY**  
**OFFICE OF THE COMPTROLLER**

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## Executive Summary

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### **Introduction:**

Nassau County (“County”) acting on behalf of the Department of Parks, Recreation and Museums, (“Parks”) entered into two separate licensing agreements with Dover Gourmet Corporation d/b/a Quick Snack/Carnival Ice Cream (“Dover”), granting Dover exclusive rights to provide catering, vending and concession services at various County parks and recreation facilities.

Dover also has an agreement with the County to provide vending and concession services at County office buildings, as well as a land use permit for the use of land adjacent to Dover’s Coral House facility, in Baldwin. Dover pays the County a monthly permit fee for the use of that land. Dover remits the office building license fee payments and the permit fees directly to the County’s Office of Real Estate Services.

### **Purpose:**

The objective of this review was to determine whether Dover was in compliance with the Living Wage Law (“Law”) and the related Rules<sup>1</sup> for its employees who work on County property by paying them at least the Living Wage rate and providing the Law’s required compensated time off. In 2013, our attempt to audit Dover’s records from prior years, including Living Wage Law compliance, were hampered by the loss of Dover’s records during Superstorm Sandy.

The initial intent of this Audit was to review Living Wage records from 2013-2014 but the scope has since been extended through December 2015.

### **Key Findings:**

- Dover violated its contracts with the County and the Living Wage Law by failing to identify employees who worked on County property and did not provide the necessary payroll and time and leave records hindering numerous attempts by the Comptroller’s Office to verify Dover’s compliance with the Law and resulting in a scope limitation.
- Dover’s 2014 Living Wage Waiver should not have been granted, as Dover used inaccurate wages to calculate the eligibility ratio relied upon by the Deputy County Executive for Finance when granting the waiver.
- Dover’s 2015 Living Wage Waiver renewal and subsequent renewals are not valid as the 2014 Living Wage Waiver should not have been granted.
- Dover failed to comply with the Living Wage Law and breached its contract by failing to disclose material changes required through annual updates of its Certification of Compliance.

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<sup>1</sup> Living Wage Law Rules of the Nassau County Comptroller and Rules of the Nassau County Executive.

## Executive Summary

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- Dover's lack of cooperation and failure to identify employees who worked on County property prohibited our ability to verify Dover's compliance with its contract and local law regarding fingerprinting.

### **Key Recommendations / Conclusions:**

- Dover should immediately comply with the contract by maintaining and retaining a complete and accurate record of hourly and salaried pay rates to be available for audit. Records must include hours worked for all employees working on county contracts. Dover must also maintain documentation supporting employee exemptions.
- The County Executive's Living Wage Waiver Review Officer should rescind the approval of Dover's 2014 waiver. Since the approval of the 2014 Waiver Application relied on inaccurate information, the 2015 renewal request is meaningless as a renewal of the 2014 waiver.
- The County Attorney should review the matters discussed in this report and if necessary pursue the County's legal remedies including, but not limited to, a Breach of Contract action as well as action to enforce the Living Wage Law to ensure employees are paid the Living Wage.
- Dover should immediately provide the Nassau County Parks Department with a list of employees working in the various Parks locations, countywide, and provide proof of fingerprint clearance and provide ongoing updates.

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The matters covered in this report have been discussed with the officials of Dover Gourmet Corporation. On July 13, 2017, we submitted a draft report to Dover for their response. Dover provided preliminary comments on August 7, 2017 and requested an Exit Conference which was held on September 14, 2017. Based on the Exit Conference, we submitted another draft report to Dover on October 2, 2017 for their response. Dover's response was received October 12, 2017. Their response and our follow up to their response can be found in Appendix A and B at the end of this report.

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## Introduction

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### **Background**

Nassau County (“County”) acting on behalf of the Department of Parks, Recreation and Museums (“Parks”), entered into two separate licensing agreements with Dover Gourmet Corporation d/b/a Quick Snack/Carnival Ice Cream (“Dover”), granting Dover exclusive rights to provide catering, vending and concession services at various county parks and recreation facilities. One agreement pertains to Parks<sup>2</sup>, and the other to Nickerson Beach Park. The agreements grant Dover an exclusive license to operate snack bars, dining rooms and dining service, mobile trucks, golf cart food, vending machines, cafeterias, restaurants, special events, catering event entertainment and banquet catering at the Licensed Premises (“Premises”) for the sale of hot and cold foods, beverages, candy and ice cream products, sundry items, and, where applicable, cabana service.

In addition to the two aforementioned Department of Parks license agreements, Dover has an agreement with the County to provide vending and concession services at County office buildings. Also, the County granted a land use permit to Dover for the use of land adjacent to Dover’s Coral House facility in Baldwin. Dover pays the County a monthly permit fee for the use of the land. Dover remits the office building license fee payments and the permit fees directly to the County’s Office of Real Estate Services.

The Living Wage Law (“Law”) was enacted by the Nassau County Legislature in 2006 for the purpose of ensuring that all employees of companies that do business with Nassau County earn the living wage and receive health benefits or a health benefits supplement. Additionally, full-time employees must receive no less than 12 paid days off a year. Part-time employees who work at least 20 hours per week receive proportionate compensated days off.

The Law applies to employers who have entered into the following types of contracts and leases with Nassau County after January 1, 2007:

- Service contracts for \$25,000 or more
- Financial assistance contracts for more than \$50,000 if the employer has at least 10 employees
- Leases of property owned or controlled by Nassau County

The Living Wage Law defines a “County lessee” as “any entity leasing property from the County pursuant to a county lease”, and a “County lease” is defined as “any lease, **concession agreement, or other agreement** authorizing any party to occupy, use, control or do business at a property owned or controlled by the County”. Therefore, Dover fits the definition of a County Lessee and is required to follow the Living Wage Law.

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<sup>2</sup> The agreement excludes Carlton on the Park and the Public Safety Conversion.

Limited Review of Dover Gourmet Corporation’s Compliance with the Nassau County Living Wage Law and the Scope Limitations

## **Introduction**

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Note: Subcontractors of covered employers (contractors and lessees) are also subject to the Living Wage Law.

### **Living Wage Waivers**

Section 9 of the Law sets forth the eligibility criteria that County Contractors must meet to be granted a waiver from paying the living wage. The criteria is designed to evaluate pay ratios, reimbursement levels and/or whether compliance with the Law would result in undue hardship to the County Contractor. Not all requests for waivers are granted. If granted, a waiver is in effect for one year and must be renewed each year. Since the inception of the Law in 2007, waiver requests have been the exception, not the norm. With the exception of Dover, most waivers have been applied for by personal care aide companies and not-for-profit agencies.

### **Audit Scope, Objectives and Methodology**

The objective of the review was to determine whether employees of Dover who worked on County property were paid the applicable Living Wage rate and if eligible employees received the required compensated time off. The review period was January 1, 2013 through December 31, 2015.

We requested Dover's Payroll Records for 2013 through 2015 to verify that the hourly rates paid to employees working on County property were in compliance with the Law. We also requested Dover's Employee Handbook to ensure compliance with the Law regarding the granting of compensated days off and personal and leave time accruals to full-time, part-time and per diem employees.

### **Scope Limitations**

Dover failed to identify employees who worked on County property, and provide verifiable payroll information for all its employees such as job titles, work locations, hours worked and pay rates. Due to the unavailability of these documents, the auditors were unable to perform any compliance testing. This report summarizes the difficulties encountered, the work performed and our conclusions and recommendations. The report will be turned over to the Nassau County Attorney's Office to consider a possible breach of contract.

## Findings and Recommendations

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### **Audit Finding:**

#### **(1) Dover Failed to Provide Payroll and Timekeeping Records and to Identify Employees Who Performed Work on County Premises**

Dover, in violation of its contracts with the County and with the Living Wage Law, failed to identify employees who worked on County property and did not provide the necessary payroll and time and leave records. Dover and its Attorney continually hindered attempts by the Comptroller's Office to obtain the documentation needed to verify Dover's Compliance with the Law. The lack of cooperation and access to records prevented the auditors from being able to:

- identify the employees who had worked on county property;
- determine if eligible employees received at least the Living Wage; and
- determine if eligible employees received the appropriate compensated time off.

The contracts specifically state "records shall at all times be available for audit and inspection by the Comptroller."<sup>3</sup> Additionally, per Title 57 of the Living Wage Law, employers must permit access to work sites, payroll records and other relevant documents for compliance purposes. Cooperation includes, but is not limited to, producing payroll records for inspection and copying if deemed relevant and necessary.

The audit was initiated in July 2015 with a request for documentation to verify Dover's compliance with the Law for 2013 and 2014. Over the next 16 months, Dover failed to comply with repeated requests, primarily regarding the identification of those employees who worked on the County contract. Three main series of attempts are summarized below:

In our first attempt, in November 2015, we requested a list of "all employees who worked on County premises" and after numerous back-and-forth e-mails, we never received it. Dover's President contended that the company operates many locations and the majority of his employees do not work in Nassau County facilities. He stated that he utilizes one payroll register for the entire company and he did not know how to isolate the employees who worked on County property in

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<sup>3</sup> License Agreement between the County of Nassau Department of Parks, Recreation & Museums and Dover Gourmet Corporation, §4.5 Accounting Procedures; Records (December 24, 2009), at 10. The Licensee shall maintain and retain, for a period of six (6) years following the later of termination of or final payment under this Agreement, complete and accurate records, documents, accounts and other evidence, whether maintained electronically or manually ("Records"), pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Accounting Principles... Such Records shall at all times be available for audit and inspection by the Comptroller, Parks, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.



## **Findings and Recommendations**

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connection with its contracts with the County. He also contended that Dover had been granted a waiver for 2014.

Our second attempt, which began in April 2016, included requests for documentation for 2015 and was delayed for similar reasons. Dover also contended that they had been granted a Living Wage waiver for 2015 and asked if it was “truly necessary for us to go through this exercise?”

When pressed for the list of employees that work under the County contract, Dover’s President admitted that they move staff around all of the Dover owned facilities including County contracted locations. He noted he could provide a list of who they “believe worked at County locations, but it may not be 100% accurate”. However, such a list was never provided to the auditors.

Our final attempt was made during a meeting with Dover’s Attorney, at Dover’s Freeport location, on March 16, 2017. At this time, our efforts were thwarted with the following reasons or limitations:

- Dover’s payroll records were not available because Dover’s computer had allegedly crashed the week before and all data was lost including twenty-five thousand (25,000) emails.
- Dover allowed us to ‘look at’ IRS Form W-2s and W-3s for 2014, 2015 and 2016. However, no payroll records were available to cross reference to W-2s or to document hours worked (used to calculate an hourly rate) nor was full-time/part-time employment status differentiated.
- The Attorney prevented us from transcribing any information from the W-2 and W-3 information and repeatedly stated that we only need to look at the W-2s to see the highest and lowest paid (used for waiver purposes).
- As no internal payroll records were available, we requested Dover furnish records from their payroll provider Company A<sup>4</sup>. Dover’s attorney stated that the company will not release payroll records to Dover because “they are in court”.

### **Conclusion:**

This is a scope limitation for the period January 2013-through December 2015, as the auditors were not able to perform audit testing for compliance with Living Wage Law.

### **Audit Recommendation:**

We recommend Dover immediately comply with the contract terms regarding maintenance and retention of records. Specifically, Dover should have available for audit a complete and accurate record of hourly and salaried pay rates. In addition, records must be kept of hours worked for all

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<sup>4</sup> The name “Company A” has been inserted to protect the name of a payroll provider,

Limited Review of Dover Gourmet Corporation’s Compliance with the Nassau County Living Wage Law and the Scope Limitations

## **Findings and Recommendations**

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employees working on county contracts. For any exemptions, such as student status, Dover must maintain supporting documentation.

### **Audit Finding:**

#### **(2) Dover's 2014 Living Wage Waiver Should Not have Been Granted, as Dover Used Inaccurate Wages to Calculate the Eligibility Ratio**

Our review of the 2014 Living Wage Waiver Application revealed that the Waiver Eligibility Compensation Ratio Test was calculated incorrectly by Dover and contained information inconsistent with the supporting documentation provided by Dover. As a result, we determined that Dover was ineligible for the 2014 waiver because the information relied upon by the Deputy County Executive for Finance when granting the waiver was inaccurate.

Dover had initially submitted a waiver request for 2014 based on the "10% of Budget"<sup>5</sup> criteria. When Dover learned it had not satisfied the 10% of budget criteria, Dover submitted a second request for the 2014 waiver, dated February 4, 2014, which was based on a different criteria. The approval of Dover's second waiver request<sup>6</sup> for 2014 was based on Dover's Certification and calculation that their highest paid employee did not earn more than six (6) times the amount earned by its lowest paid employee.

Our review of the Waiver Application and recalculation of the Waiver Eligibility Compensation Ratio Test determined that Dover's calculation was incorrect. The income calculation Dover used should have been based on the 2013 W-2s submitted with the application. The auditors found that information on the W-2s did not consistently match the information Dover entered on the Form for the Waiver Eligibility Compensation Ratio Test. The Auditors recalculated the Compensation Ratio Test using the actual amounts from the 2013 W-2s and determined that Dover's ratio was higher than six (6) times the amount earned by its lowest paid employee, thus disqualifying Dover from eligibility for the 2014 waiver and any subsequent renewals based on it.

Exhibit I illustrates how Dover's calculation resulted in its highest paid employee being paid only 4.8 times more than its lowest paid employee. However, to the contrary, the audit calculation found that the result was actually 6.6 times more than its lowest paid employee, making Dover ineligible for the 2014 waiver.

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<sup>5</sup> Waiver criteria: Compliance with the requirements of the Living Wage Law will directly increase the requesting organization's expected total annual budget in an amount greater than ten percent of the prior fiscal year's budget.

<sup>6</sup> Dover received notice from the Deputy County Executive for Finance, on March 7, 2014, that the waiver was granted based on Dover's Certification.

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**Findings and Recommendations**

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**Exhibit I**

**Dover Living Wage Waiver Application for 2014  
Eligibility Compensation Ratio  
Waiver Application vs Prior Year Actual**

	<u>Entered on Application Form Submitted for 2014 Waiver</u>		<u>Shown on Prior Year W-2s Submitted with Application</u>	
	<u>Highest Paid</u>	<u>Lowest Paid</u>	<u>Highest Paid</u>	<u>Lowest Paid</u>
<b>Annual Wages</b>	\$ 73,200.00	\$ 16,000.00	\$ 91,000.00	\$ 13,822.50
<b>Hourly Rate *</b>	\$ 36.60	\$ 8.00	\$ 45.50	\$ 6.91
<b>Compensation Ratio **</b>	<b>4.58</b>		<b>6.58</b>	

\* The hourly rate was calculated by dividing annual wages by a 40 hour week for 50 weeks.

\*\* The compensation ratio is the number of times multiple of the lowest paid employee to the highest paid employee.

The Auditors noted the following errors on the Waiver Eligibility Compensation Ratio Test Form submitted by Dover with their 2014 Waiver Application:

- For the highest paid employee, Dover entered Income of \$73,200 instead of \$73,500 located in Box 1 of the W-2 Form;
- Dover did not include the \$17,500 401k Contribution from Box 12D of the W-2 Form for the highest paid employee, which would have increased the income used in the test from Dover's entry of \$73,200 to the Auditor's calculation of \$91,000 (\$73,500 plus \$17,500); and
- For the lowest paid employee, Dover entered Income of \$16,000 instead of \$13,823 located in Box 1 of the W-2 Form.

**Conclusion:**

The Auditors believe based on the above discrepancies that this waiver was incorrectly granted and the County Executive's Living Wage Waiver Review Officer should rescind the approval of Dover's 2014 waiver.

## Findings and Recommendations

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### **Audit Finding:**

#### **(3) The Living Wage Waiver Renewal for 2015 is Not Valid**

As a result of the prior finding, a 2014 waiver should not have been granted, let alone renewed for 2015. Therefore, any such implied Living Wage waiver renewal for succeeding years should not be granted on the basis of the records provided by Dover. Our review determined that Dover did not apply for or submit the appropriate documentation to qualify for a new waiver for 2015. Instead, Dover submitted a letter, dated December 10, 2014, for a renewal request of the invalidly obtained 2014 waiver for 2015.

### **Conclusion:**

Since the approval of the 2014<sup>7</sup> Waiver Application relied on inaccurate information, the 2015 renewal request<sup>8</sup> is meaningless as a renewal of the 2014 waiver. Additionally, this renewal request, did not constitute a complete application for a new waiver in 2015.

### **Audit Finding:**

#### **(4) Dover Failed to Comply with the Living Wage Law and Breached its Contract by Failing to Disclose Material Changes Required through Annual Updates of its Certification of Compliance**

Nassau County Living Wage Law<sup>9</sup> states that a “County Contractor shall each year throughout the term of the county service contract submit to the county an updated certification whenever there have been **material changes**”. Dover’s contracts state that on a yearly basis, Dover “shall provide the County with any material changes to its Certificate of Compliance”.

Based on the definition of “material change”<sup>10</sup>, per the County Executive’s Rules, Dover neglected to disclose the fact that the State of New York Office of the Attorney General’s Labor Bureau commenced an ongoing investigation of Dover in November 2013. In June 2015, this investigation

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<sup>7</sup> On February 3, 2014, Dover applied for a 2014 Nassau County Living Wage Law waiver which was subsequently approved on March 7, 2014. The approval noted that pursuant to “Living Wage Law Rules, you are required on or before the first day of each year of the term of this contract to submit a sworn certification that there have been no material changes”.

<sup>8</sup> On December 10, 2014, Dover sent a letter stating there had been no material changes in any of the facts or circumstances which supported its original waiver request in order to renew the 2014 Living Wage waiver for 2015.

<sup>9</sup> The Nassau County Living Wage Law, Title 57 §5: Obligations of Employers.

<sup>10</sup> Per the Rules of the County Executive: The Nassau County Living Wage Law defines “material change” to include “any instance during the preceding year in which the contractor has been found by a court or government agency to have violated federal state or local laws regulating payment of wages or benefits, labor relations or occupational safety and health, or where any governmental body has initiated a judicial action, administrative proceeding or investigation of the contractor in regard to any or the above laws.”

## **Findings and Recommendations**

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ultimately resulted in Dover’s signing and agreeing to an Assurance of Discontinuance, which constitutes evidence of a material change. The state investigation, which was related to payroll deductions, was ongoing in 2013, 2014 and 2015 and should have resulted in Dover’s disclosure during those years in an updated Certification of Compliance.

Dover’s contract states that failure to comply with the Living Wage Law “may constitute a material breach of this agreement, such breach being determined solely by the County”. If the breach is not cured timely, “the County may terminate this agreement”.

By failing to disclose material changes, Dover was not compliant with the terms of its contract and the law. This, coupled with its lack of cooperation in providing adequate payroll records to support its compliance, or lack thereof, with the Living Wage Law, constitutes grounds to consider termination of its contracts.

### **Audit Recommendation:**

We recommend this matter be referred to the County Attorney to pursue the County’s legal remedies including, but not limited to, a Breach of Contract action as well as action to enforce the Living Wage Law to ensure employees are paid the Living Wage.

## **Findings and Recommendations**

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### **Ancillary Finding 1: Compliance with Fingerprinting Regulations is Not Verifiable**

Dover's lack of cooperation and failure to identify employees who worked on County property prohibited our ability to verify Dover's compliance with its contract and Local Law<sup>11</sup> regarding fingerprinting.

Dover's many locations and shuffling of employees between locations, coupled with the absence of an employee listing, and payroll and timekeeping records, obstructed our efforts to obtain a complete list of employees to identify who would be required to be fingerprinted. Without a list to test, we could not verify that Dover is compliant with the fingerprinting requirements<sup>12</sup> in its County contracts or Local Law.

### **Audit Recommendation(s):**

We recommend that Dover immediately provide the Nassau County Parks Department with a list of employees working in the various Parks locations, countywide, and provide proof of fingerprinting. Dover should also provide the Nassau County Parks Department with ongoing updates when new employees are assigned to work on county property.

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<sup>11</sup> The Nassau County Administrative Code: §22-17.0 Screening of personnel of service providers.

<sup>12</sup> Per Dover's contract, prior to the commencement of services, the licensee shall "ensure that all current and prospective personnel who, in carrying out the contract, will have unsupervised or regular and substantial contact with minors, are fingerprinted by the Nassau County Police Department".

## Appendix A – Dover’s Response

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### **DOVER GOURMET CORPORATION**

27 St. John’s Place  
Freeport, New York 11520  
516-933-4444  
Facsimile 516-933-0117  
dovergroupny.com

October 12, 2017

Honorable George Maragos  
Comptroller  
County of Nassau  
240 Old Country Road  
Mineola, New York 11501

**BY HAND DELIVERY**

Dear Mr. Maragos:

This letter is submitted in reply to your Draft Report dated October 2, 2017.

When we left the exit meeting at your office on September 14, 2017, we walked away with a much clearer understanding of exactly what documentation you were seeking.

Accordingly, on September 20<sup>th</sup> we sent an e-mail to your office (copy attached) which included a one (1) week sample of the payroll document which we felt would meet your requirements. The sample included the identity, hourly rate of pay and earnings of every Dover Gourmet Corporation employee.

The next day (September 21, 2017) we sent you another e-mail which contained even more documentation. (copy attached)

We located everything which your office described at the meeting, and we offered to provide it to you in an attempt to fully and finally resolve this matter.

By e-mail dated September 27, 2017 (copy attached) your office declined to review these documents.

In view of the fact that this audit has taken about four years to complete, we were hoping that your office would review the documents which you requested so that this matter could be concluded in a positive way.

## Appendix A – Dover’s Response

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Had these documents been reviewed, you would have clearly seen that the very words of the Living Wage Law exempting managerial and supervisory personnel (in our payroll records, this category is easily identified as receiving a flat weekly salary and not paid hourly) from the law’s definition of “Employees” would result in this company fitting squarely into the Exemption for the “6 times rule.”

That is to say that our **LOWEST** paid worker earned the New York State Minimum Wage (which ranged from about \$8.50 per hour to \$10.00 per hour, depending on the year in question) while our **HIGHEST** paid worker was not paid anywhere even approaching six (6) times the minimum wage (or up to \$60.00 per hour.)

I can say with confidence that that no summer seasonal snack bar worker in America earns anywhere near \$60 per hour.

We address your Findings in the order in which they appear in the Report.

### **Finding #1 of the Report is incorrect.**

1. The audit team made document requests which were overly broad and continued to change its requests throughout the four (4) years that this audit has been in progress.
2. The language of the Report on Page 4 casts doubt on our contention that a computer crash had occurred within our company despite the auditors having been provided with documents which substantiated this.
3. Similarly, the language on Page 4 points to our lack of cooperation when the Comptroller’s own Deputy and Attorney set forth the particulars of the document inspection at issue.

### **Finding #2 of the Report is incorrect.**

1. 1. A calculation of the hourly wage of the highest paid employee, even using the aggregated cost of benefits is less than six (6) times the hourly wage of the lowest paid employee without benefits. The arithmetic is simple. Furthermore, the “highest paid employee” whose wage information we provided is a Manager (who obviously earns more than a regular worker) further demonstrating that the exemption in question is most appropriate.



**Finding # 3 of the Report is incorrect.**

1. In requesting Waiver Renewals, we followed the **exact** procedure which is specified by the County.

**Finding #4 of the Report is incorrect.**

1. Dover Gourmet Corporation has NEVER experienced a “material change” which requires any type of disclosure. The Comptroller’s Office arbitrarily and unilaterally determined that Dover Gourmet Corporation experienced a “material change” and this is untrue.
2. Dover Gourmet Corporation has never had any contact, problems or dealings with the New York State Attorney General’s Office. As the Comptroller’s Office is well aware, the inquiry made by that office involved a Dover entity which operated in Suffolk County and has been inactive for several years.

**Ancillary Finding #1**

1. The Comptroller’s Office was provided with Certificates of Insurance which documented that all insurance coverages have been in place throughout the term of our contract. These Certificates are attached to this letter.

**Ancillary Finding #2**

1. Dover currently checks all personnel through the database maintained by the New York State Department of Criminal Justice Services (Sex Offender Registry.)
2. Dover will in the future have all employees who are working on County-owned property fingerprinted.

As the Comptroller’s Office is well aware, the greatest majority of our personnel who provide service at the snack bars in Nassau County parks during the twelve (12) weeks of summer, are in fact high school students who are exempt from the Living Wage Law.

Sincerely,



**BUTCH YAMALI**  
President

## Appendix A – Dover’s Response

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**From:** [REDACTED]  
**Sent:** Wednesday, October 11, 2017 11:36 AM  
**To:** [REDACTED]  
**Subject:** Fwd: Payroll Records  
**Attachments:** image003.jpg; Untitled attachment 00293.htm; 1.8.16-2.12.16.pdf; Untitled attachment 00296.htm

Please print both email and attached



Sent from Butch's iPhone

Begin forwarded message:

**From:** [REDACTED]  
**Date:** September 20, 2017 at 8:09:32 PM EDT  
**To:** Joann F Greene [REDACTED]  
**Cc:** Butch Yamali [REDACTED]  
**Subject:** Payroll Records

Hi Joann

How's everything? Nice to see you last week

Im sending this just to you since it's confidential info and need your advice on how to handle .

Honestly I should have done this myself would have been handled correctly. In hindsight, I'm Sorry !!

Today, I spent most of the day personally looking for the records that would best suit what you were looking for and that will prove my point that we have no regular employee that earns 6x more than the lowest paid

I believe I can produce (waiting for a response from the payroll company) these records annually (I sent you weekly for a month) that show name, rate, hours worked and a total

At this point I want to make sure that I'm spending my time wisely in an effort to make this right and prove that we are operating correctly under our agreement.

This is real important since it has my name on it and it took so many years to build what I have today

Please let me know. And thanks again

Butch

## Appendix A – Dover’s Response

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[REDACTED]

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**From:** [REDACTED]  
**Sent:** Wednesday, October 11, 2017 11:36 AM  
**To:** [REDACTED]  
**Subject:** Fwd: Files

Please print this



Sent from Butch's iPhone

Begin forwarded message:

**From:** [REDACTED]  
**Date:** September 21, 2017 at 5:38:02 PM EDT  
**To:** Joann F Greene [REDACTED]  
**Cc:** Butch Yamali [REDACTED]  
**Subject:** Files

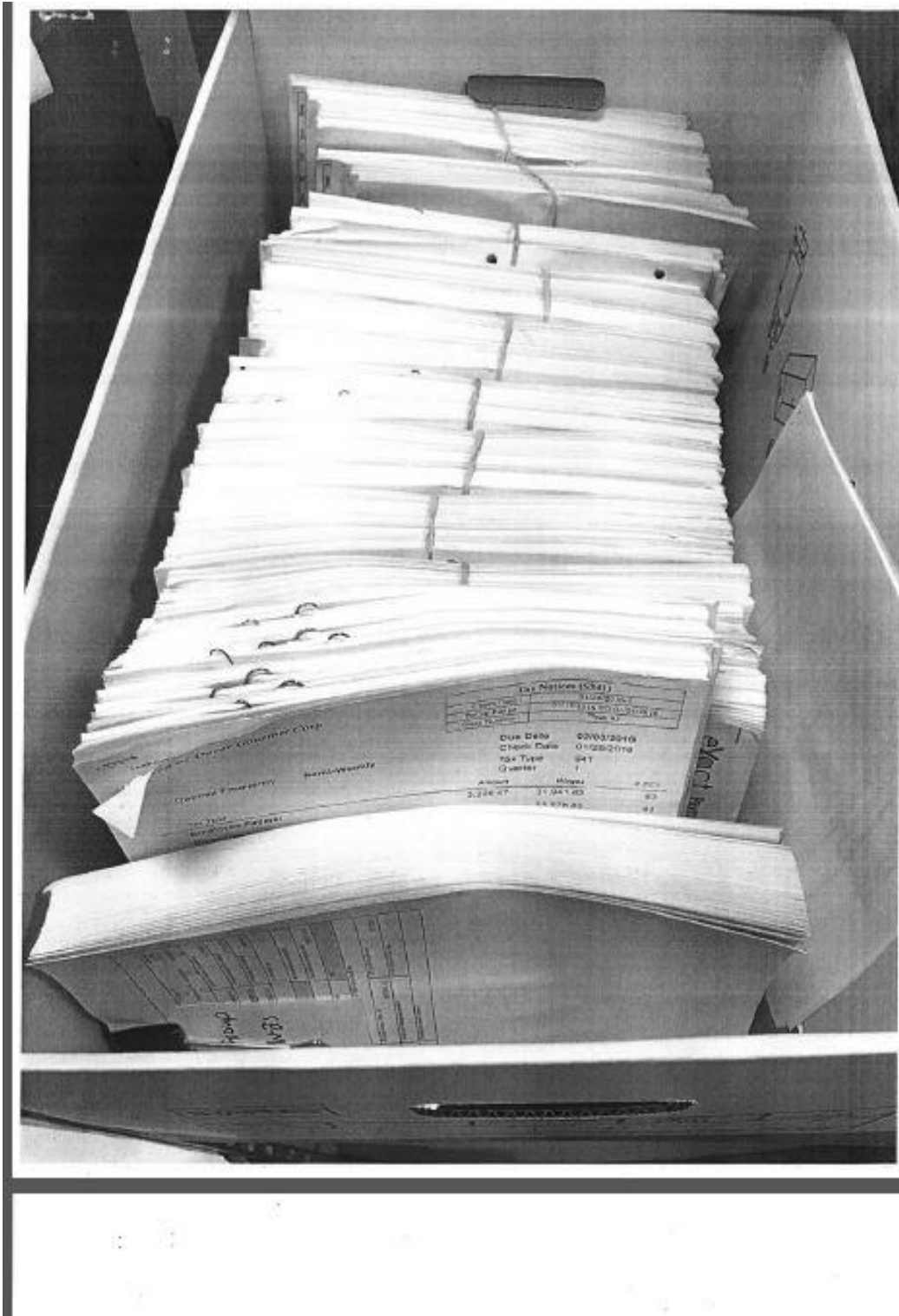
Hi Joann

Just found this. All payroll sheets for dover gourmet by the week that includes name, rate and hours worked This box in the picture represents 6 months of 2014

So there is a lot of paper. I can assemble all of this if necessary It will clearly show that that employees that may fall under the living wage meet the criteria of the 6x rule. The highest makes far less than 6x the lowest

Please let me know if I should continue

## Appendix A – Dover’s Response



## Appendix A – Dover’s Response

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[REDACTED]

**From:** Butch [REDACTED]  
**Sent:** Wednesday, October 11, 2017 11:37 AM  
**To:** [REDACTED]  
**Subject:** Fwd: Payroll Records

This too



Sent from Butch's iPhone

Begin forwarded message:

**From:** Butch <[REDACTED]>  
**Date:** September 27, 2017 at 10:43:50 AM EDT  
**To:** "Greene, Joann F" [REDACTED]  
**Subject:** Re: Payroll Records

Ok I will try and find it now. And get a letter over Thanks for the advice.



Sent from Butch's iPhone

On Sep 27, 2017, at 10:29 AM, Greene, Joann F [REDACTED] wrote:

The audit team has not had time to meet on Dover, as we are on other projects and extremely busy with other deadlines.

The audit is already over, as we will have issued a draft. We can use what you sent to soften some working if it is relevant.

I thought you were sending the letter granting you a waiver issued from the County Executive Office to include in your response. If you can't find it, we can get a copy on this end to include it in your response. Let us know.

## Appendix A – Dover’s Response

---

10/12/2017

FW: Dover Gourmet Corp & Dover Group New York Inc

**From:** [REDACTED]

**To:** [REDACTED]

**Subject:** FW: Dover Gourmet Corp & Dover Group New York Inc

**Date:** Thu, Oct 12, 2017 12:54 pm

**Attachments:** GL 14-17.pdf (2887K), Excess Liability 14-17.pdf (3191K), WC 14-17.pdf (3858K)

---

**From:** [REDACTED]

**Sent:** Wednesday, September 20, 2017 9:31 AM

**To:** [REDACTED]

**Subject:** Dover Gourmet Corp & Dover Group New York Inc

Good morning Peter

Attached are the certificates for the 14-17 policy periods naming The County of Nassau

The Workers Comp policy was in the name of Dover Gourmet Corp from 03/01/14-03/01/16. The named insured changed to Dover Group New York Inc effective 03/01/16 to present

Thank you

[REDACTED]  
Commercial Account Representative

Walter P. Geoghan Agency, Inc  
Cove Agency, Inc.  
d/b/a Geoghan Agency  
870 Montauk Hwy  
Bayport, NY 11705  
Phone # 631 472-5000  
Fax # 631 472-5611  
Email [lotero@geoghanagency.com](mailto:lotero@geoghanagency.com)

## Appendix A – Dover’s Response

	<b>CERTIFICATE OF LIABILITY INSURANCE</b>	DATE (MM/DD/YYYY) 09/19/2017														
<p><b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</b></p> <p><b>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</b></p>																
<b>PRODUCER</b> R-T Specialty, LLC 6450 Transit Road Depew, NY 14043	<b>CONTACT NAME:</b> Walter P. Geoghan Agency Inc <b>PHONE (A/C, No., Ext.):</b> (631) 472-5000 <b>FAX (A/C, No.):</b> (631) 472-5611 <b>ADDRESS:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: TOKIO MARINE SPECIALTY INSURANCE C</td> <td>23850</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: TOKIO MARINE SPECIALTY INSURANCE C	23850	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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<b>INSURED</b> Dover Gourmet Corp, 27 St John's Place Freeport, NY 11520																
<b>COVERAGES</b>	<b>CERTIFICATE NUMBER:</b>	<b>REVISION NUMBER:</b>														
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INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSUR. CODE	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS										
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL. AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS UMBRELLA LIAB. <input type="checkbox"/> OCCUR EXCESS LIAB. <input type="checkbox"/> CLAIMS-MADE (C/O) <input type="checkbox"/> RETENTION(S)	X	PPK1218851	08/18/2014	09/18/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (for operations) \$ 100,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOUND ADD \$ 2,000,000 PRODUCTS - COMPOUND ADD \$ COMBINED SINGLE LIMIT (for accidents) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURRENCE \$ AGGREGATE \$ \$ WC STATUTE / OFF-THE-JOB LIMITS / OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$										
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICERS/RETIRES EXCLUDED? (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A														
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) The Certificate Holder, Nassau County, is included as an additional insured as required by written contract. Covers operations performed by the named insured subject to policy terms and conditions.																
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>												
County of Nassau 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 												

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## Appendix A – Dover’s Response

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<b>PRODUCER</b> R-T Specialty, LLC 6450 Transit Road Depew, NY 14043	<b>CONTACT NAME:</b> Walter P Geoghan Agency Inc <b>PHONE (A/C, Ho, Fax):</b> (631) 472-5000 <b>TAX ID, EIn:</b> (631) 472-5611 <b>EMAIL ADDRESS:</b> <b>ADDRESS:</b>														
<b>INSURED</b> Dover Gourmet Corp, 27 St John's Place Freeport, NY 11529	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: TOKIO MARINE SPECIALTY INSURANCE C</td> <td>21850</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: TOKIO MARINE SPECIALTY INSURANCE C	21850	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSTR. NO.	TYPE OF INSURANCE	ADDL. SIDE (USD, USD)	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS									
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO. <input type="checkbox"/> LOC <input type="checkbox"/> LOC OTHER:	X	PPK1380620	08/18/2015	08/18/2016	EACH OCCURRENCE \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (No occurrence) \$ <b>100,000</b> MED EXP (Any one policy) \$ <b>Excluded</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>2,000,000</b> PRODUCTS - COMPOR ADD \$ <b>2,000,000</b> AUTOMOBILE LIABILITY ANY AUTO \$ ALL OWNED AUTOS \$ SCHEDULED AUTOS \$ NON-OWNED AUTOS \$ HERED AUTOS \$ UMBRELLA LIAB \$ EXCESS LIAB \$ OCCUR \$ CLAIMS-MADE \$ DED \$ RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in NH) (Type, describe under DESCRIPTION OF OPERATIONS below)									
A	Liquor Liability Occurrence/Aggregate Deductible		PPK1380620	08/18/2015	08/18/2016	COMBINED SINGLE LIMIT (As Assured) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURRENCE \$ AGGREGATE \$ PER STATUTE    OFF-BO E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$									
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) <b>Nassau County is included as an additional insured as required by written contract.</b>															
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>											
County of Nassau 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 											

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## Appendix A – Dover’s Response

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<b>PRODUCER</b> R-T Specialty, LLC 6450 Transit Road Depew, NY 14043	<b>CONTACT NAME:</b> Walter P. Gaughan Agency Inc <b>PHONE (A/C, Ext):</b> (631) 472-5000 <b>FAX (A/C, Ext):</b> (631) 472-6611 <b>E-MAIL ADDRESS:</b> _____ <b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b> INSURER A: TOKIO MARINE SPECIALTY INSURANCE C      23460 INSURER B: _____ INSURER C: _____ INSURER D: _____ INSURER E: _____ INSURER F: _____						
<b>INSURED:</b> Dover Gourmet Corp, 27 St John's Place Freeport, NY 11520							
<b>COVERAGES</b>	<b>CERTIFICATE NUMBER:</b>	<b>REVISION NUMBER:</b>					
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<b>TYPE</b>	<b>TYPE OF INSURANCE</b>	<b>ADDITIONAL</b>	<b>INSURED</b>	<b>POLICY NUMBER</b>	<b>POLICY EFF. DATE (MM/DD/YYYY)</b>	<b>POLICY EXP. DATE (MM/DD/YYYY)</b>	<b>LIMITS</b>
<b>A</b>	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> <b>OCCUR</b> GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> GRID-SUBJECT <input type="checkbox"/> LOC OTHER: _____	<b>X</b>	<b>X</b>	<b>PPK1535213</b>	<b>08/18/2016</b>	<b>08/18/2017</b>	EACH OCCURRENCE \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ <b>100,000</b> MED EXP (Any one person) \$ <b>Excluded</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>2,000,000</b> PRODUCTS - COMMOD AGG \$ <b>2,000,000</b> _____ \$ _____
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Per accident) \$ _____ BODILY INJURY (Per person) \$ _____ BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____ _____ \$ _____
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE (Per)    (Referrals)						EACH OCCURRENCE \$ _____ AGGREGATE \$ _____ _____ \$ _____
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in RI) If yes, describe under EMERGENCY OF OPERATIONS below	<b>Y/N</b>	<b>N/A</b>				PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ _____ E.L. DISEASE - EA EMPLOYEE \$ _____ E.L. DISEASE - POLICY LIMIT \$ _____
<b>A</b>	<b>Liquor Liability Occurrence Aggregate</b>			<b>PPK1535213</b>	<b>08/18/2016</b>	<b>08/18/2017</b>	\$1,000,000 \$1,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Certificate holder is included as additional insured as required by written contract. Waiver of subrogation applies as required by written contract.							
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>			
County of Nassau County 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 			

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RISK LYR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS											
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Liquor Liability/Occr/Agg \$1,000,000/\$1,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC OTHER:	PPK1691657	08/18/2017	08/18/2018	EACH OCCURRENCE \$ 1,000,000 EXCLUDED TO RETIRED PREMISES (Per occurrence) \$ 100,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/PROP AGG \$ 2,000,000											
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$											
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE COB    RETENTIONS				EACH OCCURRENCE \$ AGGREGATE \$											
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPORTION PARTNERS/EXECUTIVE OFFICER/MEMBER (REQUIRED) (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N			PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$											
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<b>CERTIFICATE HOLDER</b> County of Nassau County 1550 Franklin Avenue Mineola, NY 11501			<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE:													

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## Appendix A – Dover’s Response



### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
9/19/2017

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<b>PRODUCER</b> Walter P Geoghan Agency Inc 870 MONTAUK HIGHWAY POST OFFICE BOX 818 BAYPORT NY 11705-0818	<b>CONTACT NAME:</b> Linda Otero <b>PHONE (AG, No. Ext):</b> (631) 472-5000 <b>FAX (AG, No.):</b> (631) 472-6431 <b>E-MAIL ADDRESS:</b> lotero@geoghanagency.com														
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**COVERAGES**      **CERTIFICATE NUMBER: CL1431802507**      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.


FORM / LR	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR  <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPOUND ADD \$
E	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRD AUTOS  <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		WRP114079700	03/01/2014	03/01/2015	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Per Risk \$
B	<b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> RETENTION \$ 10,000  <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE		22UP-15S18362-14-NP	02/19/2014	02/19/2015	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
E	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PRIOR/RET/COMP/RET/RE/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe above DESCRIPTION OF OPERATIONS below	N/A	WWC3086387	03/01/2014	03/01/2015	WC STATUTORY LIMITS OTHERS E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
D	<b>Disability</b>		DRE 142304	01/19/2000	continuous	Statutory Limit

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b>  County of Nassau 1550 Franklin Avenue Mineola, NY 11501	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  <b>AUTHORIZED REPRESENTATIVE</b>  Michael Geoghan/TMO
--	--

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## Appendix A – Dover’s Response

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	<b>CERTIFICATE OF LIABILITY INSURANCE</b>	DATE (MM/DD/YYYY) 9/19/2017													
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INSURER C:																
INSURER D:																
INSURER E:																
INSURER F:																
<b>COVERAGES</b> <b>CERTIFICATE NUMBER:</b> CL1731006514 <b>REVISION NUMBER:</b>																
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>																
NO. LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS											
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$											
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> Hired AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	WP01140797-03	03/01/2017	03/01/2018	COMBINED SINGLE LIMIT (Per accident) \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP-Basic \$											
B	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE MED <input checked="" type="checkbox"/> RETENTION \$ 10,000	200-91452528-17-WF	02/19/2017	02/19/2018	EACH OCCURRENCE \$ <b>5,000,000</b> AGGREGATE \$ <b>5,000,000</b> \$											
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A			WK. STATUTORY LIMITS <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - FA EMPLOYER \$ E.L. DISEASE - POLICY LIMIT \$											
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 191, Additional Remarks Schedule, if more space is required)																
<b>CERTIFICATE HOLDER</b>			<b>CANCELLATION</b>													
County of Nassau 1550 Franklin Avenue Mineola, NY 11501			SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  Michael Geoghan/LMO													


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## Appendix A – Dover’s Response

	<b>CERTIFICATE OF LIABILITY INSURANCE</b>	DATE (MM/DD/YYYY) 9/19/2017																				
<p><b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</b></p> <p><b>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</b></p>																						
<b>PRODUCER</b> Walter P Geoghan Agency Inc 870 MONTAUK HIGHWAY POST OFFICE BOX 818 BAYPORT NY 11705-0818	<b>CONTRACT NAME:</b> Linda Otero <b>PHONE (AG, No Ext):</b> (631) 472-5000 <b>FAX (AG, No Ext):</b> (631) 472-5431 <b>E-MAIL ADDRESS:</b> lotero@geoghanagency.com																					
<b>INSURED</b> Dover Gourmet Corp., DBA: Dover Group 27 St John's Place Freeport NY 11520	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">INSURERS AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Republic-Franklin Ins. Company</td> <td></td> <td>12475</td> </tr> <tr> <td>INSURER B: Travelers Insurance</td> <td></td> <td></td> </tr> <tr> <td>INSURER C: Utica Mutual Insurance Company</td> <td></td> <td>25976</td> </tr> <tr> <td>INSURER D: First Rehab Insurance Company</td> <td></td> <td></td> </tr> <tr> <td>INSURER E: Amtrust Insurance Company</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURERS AFFORDING COVERAGE		NAIC #	INSURER A: Republic-Franklin Ins. Company		12475	INSURER B: Travelers Insurance			INSURER C: Utica Mutual Insurance Company		25976	INSURER D: First Rehab Insurance Company			INSURER E: Amtrust Insurance Company			INSURER F:		
INSURERS AFFORDING COVERAGE		NAIC #																				
INSURER A: Republic-Franklin Ins. Company		12475																				
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INSURER C: Utica Mutual Insurance Company		25976																				
INSURER D: First Rehab Insurance Company																						
INSURER E: Amtrust Insurance Company																						
INSURER F:																						
<b>COVERAGES</b> <b>CERTIFICATE NUMBER: CL1431802507</b> <b>REVISION NUMBER:</b>																						
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>																						
INSR LTR	TYPE OF INSURANCE	INSR(S) / SUBR(S) / AG(S) / W(S)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS																
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (See commercial) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPOP AGG \$ \$																
K	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS  <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		HP114079700	03/01/2014	03/01/2015	COMBINED SINGLE LIMIT (See accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP Stack \$																
B	UMBRELLA LIAB <input type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE COV <input checked="" type="checkbox"/> RETENTION \$ 10,000		SUP-1518362-14-WF	02/19/2014	02/19/2015	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$																
E	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROGRAM FOR PART-TIME/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	WVC3086387	03/01/2014	03/01/2015	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>MC (PARTIAL) / OTHER LIMITS</th> <th>OTH- I / LR</th> </tr> <tr> <td>E.A. EACH ACCIDENT</td> <td>\$ 100,000</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$ 100,000</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$ 500,000</td> </tr> </table>	MC (PARTIAL) / OTHER LIMITS	OTH- I / LR	E.A. EACH ACCIDENT	\$ 100,000	E.L. DISEASE - EA EMPLOYEE	\$ 100,000	E.L. DISEASE - POLICY LIMIT	\$ 500,000								
MC (PARTIAL) / OTHER LIMITS	OTH- I / LR																					
E.A. EACH ACCIDENT	\$ 100,000																					
E.L. DISEASE - EA EMPLOYEE	\$ 100,000																					
E.L. DISEASE - POLICY LIMIT	\$ 500,000																					
D	Disability		DRL 142304	01/15/2000	continuous	Statutory Limit																
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 981, Address; Remarks Schedule, if room space is required)																						
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>																		
County of Nassau 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.																		
				AUTHORIZED REPRESENTATIVE  Michael Geoghan/IMG																		
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## Appendix A – Dover’s Response



### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
**9/19/2017**

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Walter P Geoghan Agency Inc 870 MONTAUK HIGHWAY POST OFFICE BOX 818 BAYPORT NY 11705-0818	<b>CONTACT NAME:</b> Linda Otero <b>PHONE (AG, No. Ext):</b> (631) 472-5000 <b>FAX (AG, No. Ext):</b> (631) 472-5011 <b>E-MAIL ADDRESS:</b> lotero@geoghanagency.com														
<b>INSURED</b> Dover Gourmet Corp., DBA: Dover Group 27 St John's Place Freeport NY 11520	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: <u>Wasco Insurance Co</u></td> <td></td> </tr> <tr> <td>INSURER B: <u>Travelers Insurance</u></td> <td></td> </tr> <tr> <td>INSURER C: <u>Astrust Insurance Company</u></td> <td></td> </tr> <tr> <td>INSURER D: <u>Shelter Point Insurance Co</u></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: <u>Wasco Insurance Co</u>		INSURER B: <u>Travelers Insurance</u>		INSURER C: <u>Astrust Insurance Company</u>		INSURER D: <u>Shelter Point Insurance Co</u>		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: <u>Wasco Insurance Co</u>															
INSURER B: <u>Travelers Insurance</u>															
INSURER C: <u>Astrust Insurance Company</u>															
INSURER D: <u>Shelter Point Insurance Co</u>															
INSURER E:															
INSURER F:															

**COVERAGES**      **CERTIFICATE NUMBER:** CL1521303567      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

FORM	TYPE OF INSURANCE	ACORD FORM NO.	POLICY NO.	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ex occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADJ INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> MIXED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		MP21140797-01	03/01/2015	03/01/2015	COMBINED SINGLE LIMIT (Ex accident) \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP-Basic \$
B	UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> RETENTION \$ 10,000		EDP-711424294-15WF	02/13/2015	02/19/2016	EACH OCCURRENCE \$ <b>5,000,000</b> AGGREGATE \$ <b>5,000,000</b> \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below		MWC3129168	03/01/2015	03/01/2016	WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ <b>100,000</b> E.L. DISEASE - EA EMPLOYEE \$ <b>100,000</b> E.L. DISEASE - POLICY LIMIT \$ <b>500,000</b>
D	Disability		DBL 142304	01/15/2000	continuous	Statutory Limit


DESCRIPTOR OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b>  County of Nassau 1550 Franklin Avenue Mineola, NY 11501	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  Michael Geoghan/LMO
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## Appendix A – Dover’s Response

	<b>CERTIFICATE OF LIABILITY INSURANCE</b>	DATE (MM/DD/YYYY) 9/19/2017				
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>						
<b>PRODUCER</b> Walter F Geoghan Agency, Inc 870 Montauk Highway  Bayport NY 11705  <b>INSURED</b> Dover Group New York Inc 27 St John's Place  Freeport NY 11520	<b>CONTACT NAME</b> Linda Otzco <b>PHONE (AC, No, Ext)</b> (631) 472-5000 <b>E-MAIL ADDRESS</b> lotzco@geoghanagency.com <b>FAX (AC, No)</b> (631) 472-5411  <b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Graphic Arts Mutual      NAIC # 25984 INSURER B: Shelter Point Life Insurance INSURER C: INSURER D: INSURER E:					
<b>COVERAGES</b> <b>CERTIFICATE NUMBER: CL163905073</b> <b>REVISION NUMBER:</b>						
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>						
RISK LTR	TYPE OF INSURANCE	ADDITIONAL RISK	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (See occurrence) \$ MED EXP (Per one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COVERED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			PER STATUTE    OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A			4423390	03/01/2016	4/11/2016	
B	Disability		DBL482254	03/01/2016	Continuous	Statutory limits
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>		
County of Nassau 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.		
				AUTHORIZED REPRESENTATIVE  Michael Geoghan/IMO		

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## Appendix A – Dover’s Response

<b>CERTIFICATE OF LIABILITY INSURANCE</b>		DATE (MM/DD/YYYY) 9/19/2017				
<p><b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</b></p> <p><b>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</b></p>						
<b>PRODUCER</b> Walter P Geoghan Agency, Inc 870 Montauk Highway  Bayport NY 11705  <b>INSURED</b> Dover Group New York Inc 27 St John's Place  Freeport NY 11520	<b>CONTACT NAME:</b> Linda Otero <b>PHONE (AG, Ho, Ext):</b> (631) 472-5000 <b>FAX (AG, Ho):</b> (631) 472-5611 <b>E-MAIL ADDRESS:</b> lotero@geoghanagency.com  <b>INSURER(S) AFFORDED COVERAGE</b> INSURER A: Graphic Arts Mutual <span style="float: right;">NAIC # 25984</span> INSURER B: Shelter Point Life Ins Company INSURER C: INSURER D: INSURER E: INSURER F:					
<b>COVERAGES</b> <b>CERTIFICATE NUMBER:</b> CL1642205283 <b>REVISION NUMBER:</b>						
<p><b>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</b></p>						
INSR	TYPE OF INSURANCE	ADDL SUBR (IND, HOUR)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (EA occurrence) \$ MED EXP (Per occ) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMMERC AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (EA accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE EGD    RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	4423390	04/11/2016	04/11/2017	PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
B	Disability		08482264	03/01/2016	Continuous	Statutory limits
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
<b>CERTIFICATE HOLDER</b>  County of Nassau 1550 Franklin Avenue Mineola, NY 11501				<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  Michael Geoghan/LMO		

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## Appendix A – Dover’s Response

		<b>CERTIFICATE OF LIABILITY INSURANCE</b>		DATE (MM/DD/YYYY) 9/19/2017		
<p><b>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</b></p> <p><b>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</b></p>						
<b>PRODUCER</b> Walter P Geoghan Agency, Inc 87D Montauk Highway  Bayport NY 11705  Dover Group New York Inc 27 St John's Place  Freeport NY 11520		<b>CONTACT</b> Linda Otero NAME: PHONE: (631) 472-5000 FAX: (631) 472-5611 (A/C, No. Ext): E-MAIL: lotero@geoghanagency.com ADDRESS: INSURER(S) AFFORDING COVERAGE: NAC # INSURER A: Graphic Arts Mutual 25984 INSURER B: Shelter Point Life Ins Company INSURER C: INSURER D: INSURER E: INSURER F:				
<b>COVERAGES</b>		<b>CERTIFICATE NUMBER: CL174506617</b>		<b>REVISION NUMBER:</b>		
<p><b>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</b></p>						
REF LTR	TYPE OF INSURANCE	ADOL SUBR (INSR, SUBR, ADDL)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	4423390	04/11/2017	04/11/2018	PER STATUTE <input type="checkbox"/> OPT-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYED \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
<b>B</b>	Disability		DBL482264	03/01/2016	Continuous	Statutory limits
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>		
County of Nassau 1550 Franklin Avenue Mineola, NY 11501				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE Michael Geoghan/IMO		

ACORD 25 (2014/01)  
INS025 (201401)

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**DOVER GOURMET CORPORATION**

27 St. John's Place Freeport,  
New York 11520 516-933-4444  
Facsimile 516-933-0117  
dovergroupny.com

October 12, 2017

Honorable George Maragos Comptroller

County of Nassau  
240 Old Country Road  
Mineola, New York 11501

BY HAND DELIVERY

Dear Mr. Maragos:

This letter is submitted in reply to your Draft Report dated October 2, 2017.

When we left the exit meeting at your office on September 14, 2017, we walked away with a much clearer understanding of exactly what documentation you were seeking.

Accordingly, on September 20th we sent an e-mail to your office (copy attached) which included a one (1) week sample of the payroll document which we felt would meet your requirements. The sample included the identity, hourly rate of pay and earnings of every Dover Gourmet Corporation employee.

The next day (September 21, 2017) we sent you another e-mail which contained even more documentation. (copy attached)

We located everything which your office described at the meeting, and we offered to provide it to you in an attempt to fully and finally resolve this matter.

By e-mail dated September 27, 2017 (copy attached) your office declined to review these documents.

In view of the fact that this audit has taken about four years to complete, we were hoping that your office would review the documents which you requested so that this matter could be concluded in a positive way.

Had these documents been reviewed, you would have clearly seen that the very words of the Living Wage Law exempting managerial and supervisory personnel (in our payroll records, this category is easily identified as receiving a flat weekly salary and not paid hourly) from the law's definition of "Employees" would result in this company fitting squarely into the Exemption for the "6 times rule."

## Appendix B – Auditor’s Follow Up to Dover’s Response

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That is to say that our LOWEST paid worker earned the New York State Minimum Wage (which ranged from about \$8.50 per hour to \$10.00 per hour, depending on the year in question) while our HIGHEST paid worker was not paid anywhere even approaching six (6) times the minimum wage (or up to \$60.00 per hour.)

I can say with confidence that that no summer seasonal snack bar worker in America earns anywhere near \$60 per hour.

We address your Findings in the order in which they appear in the Report.

### **Auditor’s Follow Up:**

*Dover’s response stated “In view of the fact that this audit has taken about four years to complete, we were hoping that your office would review the documents which you requested so that this matter could be concluded in a positive way.” The Auditors prepared a Timeline that thoroughly delineates the countless back and forth exchanges between the Comptroller’s Office and Dover, the Comptroller Office’s effort to obtain access to the data needed to perform the Living Wage audit, and Dover’s lack of cooperation. See pages 41 – 47.*

*When the Living Wage audit was first attempted in 2012, Dover provided the auditors with a list of 15 employees who Dover said worked on the County contracts, along with the payroll registers. The following summarizes what occurred afterward:*

- *On May 16, 2013, the auditors advised Dover that more information was needed to verify that only the 15 people identified by Dover actually worked under the County contract; and that only 3 of the 15 were covered by the Living Wage Law. The auditors explained that the payroll registers did not provide work locations and, in the absence of time and attendance records, the auditors would need to review the job titles, functions, work location(s), and weekly scheduled hours for all Dover employees.*
- *Dover responded on May 31, 2013 that it was a very busy time of year and they had forwarded the audit request to their accountant.*
- *Five days later on June 5, 2013, Dover’s attorney wrote a letter to the County Attorney asking for an opinion about whether the Living Wage Law applied to Dover’s activities.*
- *On July 26, 2013 the County Attorney opined that since Dover is a "County Lessee", it is an employer subject to the terms of the LWL absent a waiver. It stated that Dover's responsibility to pay a living wage will vary on an employee by employee basis, and they are only obligated to pay a living wage to those employees who expend at least half of their time on the "leased premises".*
- *Ten days later Dover advised the Comptroller’s Office that its business locations were heavily damaged by Hurricane Sandy and volumes and volumes of paperwork were destroyed.*

*The auditors’ second attempt at a Living Wage audit began in 2015 for fiscal years 2013, 2014 and 2015 to date. Dover advised the auditors that they were granted a waiver for 2014. This time Dover could not provide a list of the employees who worked on the county contracts. Our review*

## Appendix B – Auditor’s Follow Up to Dover’s Response

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*of Dover’s waiver application found errors and Dover did not provide the auditors with access to its employee records and payroll information. The following summarizes the key points during the last nine months leading up to the conclusion of the audit:*

- *On March 7, 2017, after trying for close to two years to obtain the employee payroll and W-2 information, the Comptroller’s Office advised Dover that it planned to proceed with wrapping up the audit based on the material the auditors had so far and would forward the draft report to Dover for comment.*
- *That very same day, Dover agreed to schedule a meeting for the auditors to visit Dover’s offices and review the documentation.*
- *The auditors arrived at Dover’s location on March 16, 2017 only to be told that the payroll information was not available because the computer had crashed a week earlier. In addition, the auditors were prevented from transcribing any data from the W-2s so that the auditors could independently determine the highest and lowest paid employee.*
- *After this meeting, the auditors proceeded with wrapping up the audit and provided Dover with a draft report for its response on July 13, 2017.*
- *An exit conference was held on September 14, 2017 after which the auditors made agreed upon revisions to the draft report.*
- *Then, on September 21, 2017, Dover notified the auditors that they found a box of weekly payroll registers for 2014 and sent a picture of the box. It is noteworthy to point out that one page of the box contents was legible and it indicated the time period was 2016, not 2014. In addition, as we explained to Dover many times, the payroll registers alone were not sufficient since they do not always include the pay rate or the hours worked.*
- *On September 27, 2017 the Comptroller’s Office advised Dover that the audit was completed and to provide their response.*

*In conclusion, while the attempt to perform this audit has taken years, it is only because of Dover’s failure to cooperate. And on those occasions where it appeared that Dover was going to cooperate, access to the data was still denied or not possible for one reason or another. Therefore, we strongly disagree with Dover’s conclusion that had the documents they recently discovered been reviewed, the outcome of the audit would have been any different.*

## **Appendix B – Auditor’s Follow Up to Dover’s Response**

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### **Audit Finding**

#### **1) Dover Failed to Provide Payroll and Timekeeping Records and to Identify Employees Who Performed Work on County Premises**

##### **Conclusion:**

This is a scope limitation for the period January 2013 through December 2015, as the auditors were not able to perform audit testing for compliance with Living Wage Law.

##### **Audit Recommendation:**

We recommend Dover immediately comply with the contract terms regarding maintenance and retention of records. Specifically, Dover should have available for audit a complete and accurate record of hourly and salaried pay rates. In addition, records must be kept of hours worked for all employees working on county contracts. For any exemptions, such as student status, Dover must maintain supporting documentation.

##### **Dover’s Response:**

##### **Finding #1 of the Report is incorrect.**

1. The audit team made document requests which were overly broad and continued to change its requests throughout the four (4) years that this audit has been in progress.
2. The language of the Report on Page 4 casts doubt on our contention that a computer crash had occurred within our company despite the auditors having been provided with documents which substantiated this.
3. Similarly, the language on Page 4 points to our lack of cooperation when the Comptroller's own Deputy and Attorney set forth the particulars of the document inspection at issue.

##### **Auditor’s Follow Up:**

*Dover did not respond to our recommendation. We reiterate that Dover should immediately comply with the contract terms regarding maintenance and retention of records. Specifically, Dover should have available for audit, a complete and accurate record of hourly and salaried pay rates. In addition, records must be kept of hours worked for all employees working on county contracts. For any exemptions, such as student status, Dover must maintain supporting documentation.*

### **Audit Finding**

#### **2) Dover’s 2014 Living Wage Waiver Should Not have Been Granted, as Dover Used Inaccurate Wages to Calculate the Eligibility Ratio**

The Auditors noted the following errors on the Waiver Eligibility Compensation Ratio Test Form submitted by Dover with their 2014 Waiver Application:

- For the highest paid employee, Dover entered Income of \$73,200 instead of \$73,500 located in Box 1 of the W-2 Form;

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## Appendix B – Auditor’s Follow Up to Dover’s Response

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- Dover did not include the \$17,500 401k Contribution from Box 12D of the W-2 Form for the highest paid employee, which would have increased the income used in the test from Dover’s entry of \$73,200 to the Auditor’s calculation of \$91,000 (\$73,500 plus \$17,500); and
- For the lowest paid employee, Dover entered Income of \$16,000 instead of \$13,823 located in Box 1 of the W-2 Form.

### **Conclusion:**

The Auditors believe based on the above discrepancies that this waiver was incorrectly granted and the County Executive’s Living Wage Waiver Review Officer should rescind the approval of Dover’s 2014 waiver.

### **Dover’s Response**

#### **Finding #2 of the Report is incorrect.**

1. A calculation of the hourly wage of the highest paid employee, even using the aggregated cost of benefits is less than six (6) times the hourly wage of the lowest paid employee without benefits. The arithmetic is simple. Furthermore, the "highest paid employee" whose wage information we provided is a Manager (who obviously earns more than a regular worker) further demonstrating that the exemption in question is most appropriate.

### **Auditor’s Follow Up:**

*We reiterate that based on the above discrepancies (errors on Dover’s Waiver application) that this waiver was incorrectly granted and the County Executive’s Living Wage Waiver Review Officer should rescind the approval of Dover’s 2014 waiver. Quite simply, based on the two employees that Dover identified and used on their Waiver application, Dover did not qualify; \$91,000 is more than six times \$13,823.*

*In addition, Dover did not provide the necessary payroll and personnel information for all its employees. The auditors explained many times that this data was needed for all Dover employees in order for the auditors to verify that Dover correctly identified the highest and lowest paid employee and included all the applicable earnings and benefits in the calculations.*



**Audit Finding**

**3) The Living Wage Waiver Renewal for 2015 is Not Valid**

**Conclusion:**

Since the approval of the 2014<sup>13</sup> Waiver Application relied on inaccurate information, the 2015 renewal request<sup>14</sup> is meaningless as a renewal of the 2014 waiver. Additionally, this renewal request, did not constitute a complete application for a new waiver in 2015.

**Dover’s Response:**

**Finding # 3 of the Report is incorrect.**

1. In requesting Waiver renewals, we followed the exact procedures which is specified by the County.

**Auditor’s Follow Up:**

*Since the approval of the 2014<sup>15</sup> Waiver Application relied on inaccurate information, the 2015 renewal request<sup>16</sup> is meaningless as a renewal of the 2014 waiver. Additionally, this renewal request did not constitute a complete application for a new waiver in 2015.*

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<sup>13</sup> On February 3, 2014, Dover applied for a 2014 Nassau County Living Wage Law waiver which was subsequently approved on March 7, 2014. The approval noted that pursuant to “Living Wage Law Rules, you are required on or before the first day of each year of the term of this contract to submit a sworn certification that there have been no material changes”.

<sup>14</sup> On December 10, 2014, Dover sent a letter stating there had been no material changes in any of the facts or circumstances which supported its original waiver request in order to renew the 2014 Living Wage waiver for 2015.

<sup>15</sup> On February 3, 2014, Dover applied for a 2014 Nassau County Living Wage Law waiver which was subsequently approved on March 7, 2014. The approval noted that pursuant to “Living Wage Law Rules, you are required on or before the first day of each year of the term of this contract to submit a sworn certification that there have been no material changes”.

<sup>16</sup> On December 10, 2014, Dover sent a letter stating there had been no material changes in any of the facts or circumstances which supported its original waiver request in order to renew the 2014 Living Wage waiver for 2015.

**Audit Finding:**

**(4) Dover Failed to Comply with the Living Wage Law and Breached its Contract by Failing to Disclose Material Changes Required through Annual Updates of its Certification of Compliance**

**Audit Recommendation:**

We recommend this matter be referred to the County Attorney to pursue the County’s legal remedies including, but not limited to, a Breach of Contract action as well as action to enforce the Living Wage Law to ensure employees are paid the Living Wage.

**Dover Response**

**Finding #4 of the Report is incorrect.**

1. Dover Gourmet Corporation has NEVER experienced a "material change" which requires any type of disclosure. The Comptroller's Office arbitrarily and unilaterally determined that Dover Gourmet Corporation experienced a "material change" and this is untrue.
2. Dover Gourmet Corporation has never had any contact, problems or dealings with the New York State Attorney General's Office. As the Comptroller's Office is well aware, the inquiry made by that office involved a Dover entity which operated in Suffolk County and has been inactive for several years

**Auditor’s Follow Up:**

*We disagree with Dover’s contention that Dover Hospitality Services, which operated in Suffolk County, does not have any bearing to its Nassau County contract.*

*As stated in the Rules of the County Executive, the Nassau County Living Wage Law defines “material change” to include “any instance during the preceding year in which the contractor has been found by a court or government agency to have violated federal state or local laws regulating payment of wages or benefits, labor relations or occupational safety and health, or where any governmental body has **initiated a judicial action, administrative proceeding or investigation** of the contractor.”*

*Based on the definition of “material change” explained above, Dover neglected to disclose the fact that the State of New York Office of the Attorney General Labor Bureau commenced an ongoing investigation in November 2013. This investigation ultimately resulted in Dover’s signing and agreeing to, in June 2015, the Assurance of Discontinuance. This Assurance of Discontinuance was signed by Isaac Yamali (Butch), on June 24, 2015, and “binds Dover, Isaac Yamali, and their successors, assigns, and “d/b/a” companies” to the Assurance of Discontinuance which in itself involved an investigation with a governmental entity, which is deemed a ‘material*

## **Appendix B – Auditor’s Follow Up to Dover’s Response**

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*change’ that, according to the Rules of the County Executive should have been disclosed and failure to provide such a certification may result in the rescission of a waiver<sup>17</sup>.*

*We reiterate our position that this matter be reviewed by the County Attorney’s Office.*

### **Ancillary Findings:**

*The original draft contained two ancillary findings; one regarding Dover’s insurance coverage and one regarding Compliance with Fingerprinting Regulations. We removed the insurance coverage ancillary finding as Dover provided numerous certificates of insurance in its response. Dover however included a response regarding insurances.*

### **Dover Insurance Response**

1. The Comptroller's Office was provided with Certificates of Insurance which documented that all insurance coverages have been in place throughout the term of our contract. These Certificates are attached to this letter.

### **Auditor’s Follow Up:**

*At Dover’s exit conference, the auditors asked how Dover Gourmet, Dover Group, and Dover Group New York were related. They stated that the three companies are completely independent of one another.*

*We went on to explain that the County contract is with Dover Gourmet and that our records indicate that **Dover Gourmet stopped its Workers Compensation policy in March 2016.** (This would be a breach of contract and a violation of the law).*

*Dover’s attorney responded that, as of March 2016, Dover Group New York employees are “subcontracted” to Dover Gourmet and that Dover Gourmet is still in existence. They further stated that Dover Group New York is properly covered under Workers Compensation and that Dover Gourmet is indemnified through the policy. They said they would produce a new insurance certificate (included in Dover’s response in Appendix A).*

*The Comptroller’s attorneys explained that there are certain guidelines that subcontractors have to follow within the standard County contract. Dover immediately contradicted themselves and said that Dover Gourmet is not using subcontractors and that Dover Group New York employees are essentially Dover Gourmet employees as they lease them from Dover Group. This matter was not resolved during the exit conference.*

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<sup>17</sup> *The Nassau County Living Wage Law states that “On or before the first day of each agreement year during the term of any multiyear County Service Contract, a contractor that has been granted a waiver shall submit a sworn certification to the Living Wage Waiver Review Officer, which shall be forwarded by the Living Wage Waiver Review Officer to the Comptroller, that there has been ‘no material change’ in any of the facts or circumstances that supported the Contractor’s original waiver request.*

## **Appendix B – Auditor’s Follow Up to Dover’s Response**

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*The County has a contract with Dover Gourmet and its related EIN number. We are now aware that Dover has three separate companies. This poses the following two questions:*

- *Which Dover employees and legal entities are servicing the County’s Parks contract?*
- *Is the documentation provided by Dover in its response for contract required insurance (Workers Compensation and General Liability) adequate to protect the County; and is the documentation in the proper corporate name / EIN number?*

***This matter should be reviewed by the County Attorney’s Office.***

### **Compliance with Fingerprinting Regulations is Not Verifiable**

#### **Audit Recommendation(s):**

We recommend that Dover immediately provide the Nassau County Parks Department with a list of employees working in the various Parks locations, countywide, and provide proof of fingerprinting. Dover should also provide the Nassau County Parks Department with ongoing updates when new employees are assigned to work on county property.

#### **Dover Fingerprinting Response**

1. Dover currently checks all personnel through the database maintained by the New York State Department of Criminal Justice Services (Sex Offender Registry.)
2. Dover will in the future have all employees who are working on County-owned property fingerprinted.

#### **Auditor’s Follow Up:**

*We are pleased that Dover accepted this recommendation and agreed to have all personnel working in the Parks fingerprinted.*

***We reiterate that Dover immediately provide the Nassau County Parks Department with a list of employees working in the various Parks locations, countywide, and provide proof of fingerprinting.***

#### **Dover’s Summary Paragraph.**

As the Comptroller’s Office is well aware, the greatest majority of our personnel who provide service at the snack bars in Nassau County parks during the twelve weeks of summer are in fact high school students who are exempt from the Living Wage Law.

## Appendix B – Auditor’s Follow Up to Dover’s Response

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### Auditor’s Follow Up:

*Dover repeatedly states they are exempt from Living Wage for various reasons, but did not provide the auditors with sufficient supporting documents to substantiate their multiple claims. The latest claim is that the majority of the employees were high school students. Dover services large events in the County’s Parks including weddings at Bethpage barn, Veterans events and other receptions. Workers at these events include servers, bartenders, people that set up tents, children’s bouncers etc., and it is probable these workers include adults which would not be exempt from the Living Wage Law.*

*In addition, all County contracts specifically grant the Comptroller’s Office the right to audit, the right to obtain access to the vendor’s records and make its own determination of which employees are exempt from the Living Wage Law. Dover did not cooperate with this term of the contract throughout the audit period.*

*Since the Living Wage Law became effective in 2007, the Comptroller’s Office has performed many Living Wage audits. Our audits identified a total of 1405 employees at 37 different companies that were owed \$1,089,259 in underpaid wages. This matter was quite significant to those who were owed money under this County law.*

## Appendix B – Auditor’s Follow Up to Dover’s Response

### Audit Timeline - 2012 -2013

Year	Date	Timeline - Description of Event
2012	06/14/12	Engagement Letter sent notifying Dover that the Comptroller's Office ("CO") would be commencing a contract compliance audit for fiscal year 2010 to present, including adherence to the Living Wage Law ("LWL") .
2012	11/09/12	CO sent a letter to Dover reiterating Dover's responsibility under the LWL to pay its employees the living wage rate and fully comply with all aspects of the Law. The letter requested that Dover confirm in writing that Dover is in compliance with the requirements of the LWL and advised Dover of the LW rate increase effective 8/1/12.
2013	02/21/13	CO sent Dover an email attaching the engagement letter that was previously sent on 06/14/12 and again requesting an entrance conference.
2013	05/16/13	CO sent Dover an email requesting more information to support that only the 15 people on the list provided by Dover worked under the County contract; and only 3 of the 15 were covered by the LWL. CO explained that the payroll register is not enough to verify that CO has reviewed all covered employees, and in the absence of time and attendance records, CO requested employee job titles, functions, work location(s), and weekly scheduled hours for every employee on the payroll.
2013	05/31/13	Dover responded that this was a very busy time and Dover issues over 500 W2s each year. Dover advised that they sent everything over to their accountant to complete CO's request, but Dover was not sure of the time frame for when the information will be available to CO.
2013	06/05/13	Dover's attorney sent a letter to the County Attorney stating that the LWL does not apply to Dover's activities, specifically with regard to the vending machine and food services contract.
2013	07/18/13	Dover advised the CO that it sent a letter to the County Attorney on 6/5/13 stating that the LWL requirements do not apply.
2013	07/26/13	The County Attorney opined that since Dover is a "County Lessee", it is an employer subject to the terms of the LWL absent a waiver. It stated that Dover's responsibility to pay a living wage will vary on a employee by employee basis, and they are only obligated to pay a living wage to those employees who expend at least half of their time on the "leased premises".
2013	08/05/13	Dover sent CO an email stating that its business locations are on the South Shore and were heavily damaged by Hurricane Sandy. dover also said that its previous main office was in Plainview and Dover was forced to move out of it because it was totally flooded out, destroying Dover's equipment, merchandise, vehicles, supplies and volumes & volumes of paperwork.
2013	08/30/13	Due to the lack of documentation, CO was forced to wait until enough time had passed since SuperStorm Sandy before CO could attempt another audit.

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**Audit Timeline - 2015**

<b>Year</b>	<b>Date</b>	<b>Timeline - Description of Event</b>
2015	06/01/15	The CO sent another Engagement Letter notifying Dover that the Comptroller's Office ("CO") would be commencing a contract compliance audit for fiscal year 2013 to present, including adherence to the Living Wage Law ("LWL") .
2015	07/08/15	Entrance conference held at Dover.
2015	08/06/15	Follow-up email sent to Dover with the list of documents requested at the 07/08/15 entrance conference.
2015	09/29/15	CO notified the County's LW Waiver officer of the errors found when comparing the 2014 waiver application submitted by Dover with the documents it included with the submission. The Waiver Officer responded the same day that he does not audit the waiver requests. He relied on Dover's certification that the information provided is correct. He stated that if it turns out that it is not correct, he did not see any reason why the County could not do something about it. He stated that granting a waiver does not preclude the CO from doing an audit.
2015	11/30/15	Follow-up email request to Dover for access to 2013 and 2014 payroll records and IRS Form W-2s.
2015	11/30/15	Dover responded the same day that Dover thought the audit had been completed and the CO office was satisfied with the waiver. No such communication was provided to Dover by the CO.
2015	12/01/15	CO sent an email to Dover that the current audit includes the review of the support for 2014 waiver and CO's need for access to Dover's payroll records.
2015	12/01/15	Dover responds the same day that the majority of its employees do not work on County premises and asks the County how Dover should isolate the employees who do.
2015	12/02/15	CO again requests that Dover provide a list of all employees who work on county premises and/or under County contracts, along with access to payroll registers, tax returns and W-2s and W-3s.
2015	12/03/15	CO receives an email from Dover stating Dover will do its best to provide the information requested by the CO.

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### Audit Timeline – April – June 2, 2016

Year	Date	Timeline - Description of Event
2016	04/12/16	Follow-up email sent to Dover regarding the LW portion of the 2015 audit, requesting when CO could review payroll registers, tax returns, W2s and W3s.
2016	04/12/16	Dover responded the same day by asking about the 2013/2014 payroll documents that were sitting at Dover's location in Freeport. Dover stated that it was issued a waiver and had sent in the annual extension notices as required. Dover commented that the matter had been discussed at length on couple of occasions and asked if it was truly necessary for Dover to go through this “exercise”.
2016	04/13/16	CO sent an email requesting when CO could go to Dover's location and review the 2013 and 2014 documents as well as the documents for 2015. A clarifying email was sent the same day by CO stating that CO would like to review 2013 and 2014 as soon as possible and will follow-up with 2015 after that.
2016	04/14/16	Dover called CO to relay that Dover sent a letter to the County for an extension of the waiver through 2015. CO requested that Dover provide a copy of the letter. Dover responded that they would call the CO on Friday (4/15) to schedule a time for the CO auditors to come to Dover's premises. No call was received from Dover on 4/15/16.
2016	04/18/16	Another email follow-up request was sent to Dover to review the payroll documents for 2013 and 2014 and a copy of the 2015 LW waiver extension that Dover stated had been submitted to the County's waiver officer.
2016	04/18/16	At the end of the day, CO received a call from Dover's Attorney, who identified himself as doing business consulting work for Dover and also that he is an attorney, to follow up on the LW audit for Dover at the request of Dover. He questioned the CO Audit Manager re: the applicability of the LWL to Dover and after receiving the explanation, said he would get the documents together and contact CO for follow-up.
2016	04/19/16	CO sent a followup email to Dover's Attorney, advising him that the audit includes the 2013 & 2014 payroll records that supported waiver application for 2014 and that 2015 records would be audited next since Dover said a waiver application or extension was filed for 2015. CO also requested a copy of the 2015 waiver submission.
2016	04/28/16	CO Audit Manager assigned to Dover resigned; audit was reassigned.
2016	05/26/16	CO sent an email to Dover's Attorney to follow up on the 04/19/16 email and requested that the documents be provided by 06/13/16.
2016	06/02/16	Dover hand-delivered a letter to the CO detailing provisions of the waiver and that payroll registers for 2013, 2014 & 2015 were “voluminous” but were available for review at their office.



**Appendix B – Auditor’s Follow Up to Dover’s Response**

**Audit Timeline – June 8 – June 30, 2016**

<b>Year</b>	<b>Date</b>	<b>Timeline - Description of Event</b>
2016	06/08/16	CO sent another request to Dover for the names of the employees who worked under the County Parks contract in 2015 and 2016 for use when reviewing Dover's documents.
2016	06/08/16	Dover responded the same day that they could prepare a tentative list of employees but did not want to leave anyone out since they move staff in and out of town, county and local parks daily. Dover stated that they would instead show the entire Dover payroll which will show that everyone meets the 6x test and confirms their waiver.
2016	06/08/16	CO responded that the CO auditors do not perform a 6x test as part of a living wage audit and needed to perform their normal LW test procedures. In addition, CO notified Dover that if Dover could not provide the list of employees working on County contracts then CO would have to assume that all Dover employees work on county contracts and test them all.
2016	06/08/16	Dover responded that Dover's staff at county parks are seasonal or part time or students under 17 years old and they spend most of their work time at other Dover locations. Dover stated that it is very difficult to maintain set schedules at county locations most of the time and so they use any available staff to cover the shifts (keep in mind we are faced with weather issues, kids going to summer school, no shows, etc.) and since they have the waiver they move staff around all of the Dover owned facilities including the County contracted locations.  Dover stated that since their entire payroll meets the 6x test, then testing all staff works for them and it’s almost 1000 people. Dover said they could provide CO with a list of who Dover believes worked at county locations, but it may not be 100% accurate.
2016	06/30/16	Due to the April 2016 resignation of the CO audit manager in charge of the LW review, and the fact that all other compliance matters reviewed by the auditors were ready to be reported on, the CO decided to split its review of Dover into 2 reports. The first report would cover all matters excluding LW matters and CO's audit resources would be refocused on wrapping up and issuing this first report.

**Appendix B – Auditor’s Follow Up to Dover’s Response**

**Audit Timeline – October 27 – December 27, 2016**

<b>Year</b>	<b>Date</b>	<b>Timeline - Description of Event</b>
2016	10/27/16	CO emailed Dover and attached a list of the documents needed to perform a Living Wage Review for 2015 and 2016 and some 2014 as it related to the waiver.
2016	10/28/16	Dover's attorney responded with a copy of the letter Dover hand delivered to CO on 6/2/16.
2016	11/01/16	CO sent an email to Dover and its attorney reiterating that CO's entrance letter stated that CO would be performing a LW review of 2015 and 2016 and would need the records requested on the attached list that was previously provided to Dover. CO reminded Dover that it is a requirement of the contract that Dover provide these records and, as stated in the 10/27/16 email, CO would need to see some of Dover's year end 2014 records. The email also said that CO could send the audit team to Dover's location to perform the review or Dover could send the requested records to CO.
2016	11/23/16	A third request was sent to Dover to provide the documents previously requested for the LW audit.
2016	12/06/16	CO's Attorney sent an email to Dover's Attorney requesting a response regarding the 11/23/16 email request and when CO can have access to the requested material.
2016	12/19/16	CO's Attorney sent another email to Dover's Attorney, following up on the 6/8/16 email exchanges and requesting again that Dover provide a list of those employees who Dover indicated they believed worked for Dover at County locations, even if “it may not be 100% accurate,” and that any payroll/work records would be helpful in completing the Living Wage audit. The email further stated that if such a list or payroll information with locations is not available, then CO could simply incorporate the statements made by Dover and proceed to issue the draft LW audit report for Dover's comment.
2016	12/27/16	CO's Atty sent a followup email to Dover's Attorney stating that CO would like to conclude the LW audit and would like to speak next week about how Dover would like to proceed/respond.
2016	12/27/16	CO's Atty had a telephone conversation with Dover Atty. Dover Atty said he would speak with Dover about getting CO specific information on payroll and that he would speak with CO Atty sometime after 1/1/17. CO Atty told Dover Atty that CO wanted to conclude this audit in January 2017, whether Dover cooperated or not.

**Appendix B – Auditor’s Follow Up to Dover’s Response**

**Audit Timeline – January 5 –September 14, 2017**

<b>Year</b>	<b>Date</b>	<b>Timeline - Description of Event</b>
2017	01/05/17	CO's Attorney sent an email to Dover's Attorney requesting W-2s and final paystubs for certain employees as a starting point toward getting the living wage audit completed.
2017	01/09/17	CO's Attorney sent a follow-up email to Dover's Attorney requesting a response to the 01/05/17 email.
2017	01/09/17	CO's Attorney spoke with Dover's Attorney and was advised that Dover was not willing to provide CO with copies of the W-2s or anything else because Dover's labor lawyer told Dover not to let any employee information leave the Dover office. Dover Attorney stated that Dover may be willing to let CO go to Dover's location to look at the W-2s.
2017	02/08/17	CO's Attorney sent another email to Dover's Attorney requesting the annual W-2 forms and quarterly NYS Form 45 for all employees for 2014 - 2016.
2017	02/23/17	CO's Attorney sent a follow-up email to Dover's Attorney asking if CO could schedule to meet with Dover sometime the following week to review payroll records.
2017	03/07/17	CO's Attorney sent a follow-up email to Dover's Attorney stating that CO will proceed with wrapping up the audit based on the material it has so far and will forward the draft report to Dover for comment.
2017	03/07/17	Dover's Attorney responded and asked CO's Attorney to contact him to schedule a time to review the documents at Dover's location.
2017	03/16/17	CO's audit team arrived at Dover's location to review the documents. Only Dover's attorney was present. He advised upfront that the auditors would not be able to view the payroll information because Dover's computer (on a chair in conference room) had crashed the week before and the information was no longer available. CO was also denied permission to transcribe any data from the W-2s onto excel worksheets for use by the auditors to independently determine the highest and lowest paid employee.
2017	03/17/17	CO wrapped up the audit based on whatever documentation CO was able to review and started to work on the draft audit report.
2017	07/13/17	CO sent the draft audit report to Dover for response.
2017	08/07/17	Dover provided preliminary comments and requested an exit conferecne.
2017	09/14/17	The exit conference was held.

**Appendix B – Auditor’s Follow Up to Dover’s Response**

**Audit Timeline –September 20 – October Date of the Final Report**

<b>Year</b>	<b>Date</b>	<b>Timeline - Description of Event</b>
2017	09/20/17	Dover sent an email to CO stating that they believed they could produce records that show the name, rate, hours worked and a total. Attached to the email was a 39 page document of the first 7 weekly payroll registers in 2016, which did not always include the employee's rate of pay or hours worked.
2017	09/21/17	The Director of Field Audit responded that she would be out of the office the rest of the day and the next day and would get back to Dover next week.
2017	09/21/17	Later in the day, Dover sent CO an email stating that Dover just found a box of weekly payroll sheets that included the name, rate and hours worked. Dover attached a picture of the box and stated that it represented 6 months of 2014 and they could assemble all of it if necessary. Upon examining the picture, CO noted one page was visible, revealing the date related to 2016.
2017	09/27/17	CO responded that the draft report has been issued and the audit is over. The email also mentioned that Dover had not yet provided the letter Dover stated was sent by the County Executive's Office that granted Dover a waiver.
2017	09/27/17	Dover responded that they would try and find the letter and send it to CO.
2017	10/02/17	A revised draft report was sent to Dover, requesting a response by 10/10/17.
2017	10/10/17	Dover sent CO an email requesting an extension to respond to 10/12/17 which was granted.
2017	10/12/17	Dover submitted its response along with Certificates of Insurance for the 2014 - 2017 policy periods naming Nassau County as an additional insured.
2017	10/17/17 to Present	Dover's response and the auditor's follow-up comments were incorporated into the Draft Report as Appendices A and B.