

Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

January 3, 2020

Audit Committee and Management
Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.
P.O. Box 2
630 Route 217
Mellenville, NY 12544

Dear Audit Committee and Management:

You have requested that we audit the financial statements of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2019, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements. You have also requested us to perform certain tax return preparation and other services as further described below.

As part of the audit of the financial statements of the Organization, the supplementary information, including the Consolidated Fiscal Report (CFR) schedules (as applicable) CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-2A; CFR-3; CFR-4; CFR-4A; CFR-5; CFR-6, Section 3; DMH-1; OMH-1; OMH-4; OPWDD-5; SED-1; SED-4 and the applicable lines of SUPP-1 (CFR Schedules) for the year ended December 31, 2019, will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The other information included in the CFR not detailed in this paragraph will not be audited by us, and accordingly, we express no opinion thereon.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Audit Services

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that is immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Audit Committee (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

Karen Amanna, Chief Financial Officer, has informed us that Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. has made expenditures of less than \$750,000 of monies received from any federal award programs. This consideration included the use of all federal funds whether received directly from a federal department or agency or as a secondary recipient from any other source, received either directly or indirectly as commodities or other tangible or intangible property from a federal award program, or participated in or received any benefits from any federal loan, loan guarantee or insurance program during the audit period requiring any federal program compliance auditing.

Nicholas Fiume will serve as the engagement partner for quality control purposes for the audit of your financial statements, and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Attestation Services

This section is to explain our understanding of the arrangements regarding our engagement to examine whether Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.'s CFR Schedules for the year ended December 31, 2019 are in conformity with the applicable instructions relating to the preparation of those schedules contained within the December 2019 CFR Manual. We ask that you confirm this understanding.

Engagement Services

We will examine whether Columbia County Chapter - NYSARC, Inc.'s CFR Schedules for the year ended December 31, 2019 are, in all material respects, in conformity with the December 2019 CFR Manual in accordance with attestation standards established by the American Institute of Certified Public Accountants. Our report will detail the nature of material reservations, if any, we have with respect to compliance with the December 2019 CFR Manual. Should we have any material reservations, we will discuss them with your prior to issuing our report

CFR's that have already been prepared, certified and uploaded to New York State often require amendment at the request of New York State or one of the pass-through counties. It is your responsibility to ensure the CFR is amended in accordance with the request of the state or county. If your amended CFR requires recertification by Dopkins & Company, LLP, you will provide us with documentation from the state or county of the change(s) requested, along with a new CFR data file. The remaining responsibilities for preparation and recertification of the amended CFR are the same responsibilities already outlined within this letter. Dopkins & Company is required to perform several audit procedures to recertify a previously issued CFR. Our fees for the recertification of the CFR will be based on the value of services performed and the time required by the individuals assigned to the engagement and will be billed as services are performed.

The services that we will perform are not designed and cannot be relied upon to disclose errors, fraud, or illegal acts, should any exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Furthermore, the services were not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to management and the Audit Committee any significant deficiencies or material weaknesses that become known to us during the course of the engagement.

Management's Responsibilities Related to the Audit and Attestation Services and Identification of the Applicable Reporting Framework

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events throughout the date the financial statements are issued or available to be issued and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that they will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and

- c. Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the preparation of the CFR Schedules and filing of the CFR for the year ended December 31, 2019. Management is responsible for (a) identifying applicable compliance requirements, (b) establishing and maintaining effective internal control over preparation and fair presentation of the CFR Schedules for the year ended December 31, 2019 in conformity with the December 2019 CFR Manual, (c) evaluating and monitoring the Organization's compliance with the preparation and fair presentation of the CFR Schedules for the year ended December 31, 2019 in conformity with the December 2019 CFR Manual and providing us with a written assertion thereon, (d) specifying reports that satisfy legal, regulatory or contractual requirements, and (e) making all records and related information available to us. Our responsibility is to express an opinion concerning the Organization's CFR Schedules' compliance with the December 2019 CFR Manual, in all material respects.

Management is responsible for identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements and CFR Schedules. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, analysts, regulators, short sellers, or others.

At the conclusion of our engagement, we will request certain written representations from management about the Organization's CFR Schedules' compliance with the December 2019 CFR Manual and matters related thereto.

Management is responsible for the preparation of the supplementary information in accordance with accounting principles generally accepted in the United States of America, and the Consolidated Fiscal Reporting and Claiming Manual (December 2019 CFR Manual) for the year ended December 31, 2019, as applicable. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and that indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the

supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Audit Committee is responsible for informing us of its views about the risks of fraud within the Organization, and its knowledge of any fraud or suspected fraud affecting the Organization.

The Organization agrees that it will not include our reports, or otherwise make reference to us, in any public or private securities offering or in any annual report without first obtaining our consent. Any request to consent is also a matter for which separate arrangements will be necessary. After obtaining our consent, the Organization agrees to provide us with printer's proofs or masters of such offering or report documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Organization seeks such consent, we will be under no obligation to grant such consent or approval.

Because Dopkins & Company, LLP will rely on Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. and its management and Audit Committee to discharge the foregoing responsibilities, Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. holds harmless and releases Dopkins & Company, LLP and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.'s management which has caused, in any respect, Dopkins & Company, LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

The Organization's Records and Assistance

If circumstances arise relating to the condition of the Organization's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The attestation standards require that we perform our examination engagement only if we have reason to believe that the CFR Schedules are capable of evaluation against criteria that are suitable and available to users. If circumstances arise relating to the condition of the Organization's records, the availability of appropriate evidence, or indications of a significant risk of material misstatement of the CFR Schedules because of error or, fraud that, in our professional judgment, prevents us from completing the engagement or forming an opinion or issuing our report, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Organization's books and records. The Organization will determine that all such data, if necessary, will be so reflected. Accordingly, the Organization will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by the Organization's personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Karen Amanna, Chief Financial Officer. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, computing the provision for income taxes, drafting the financial statements, assessing the impact of new accounting standards), you agree to assume all management responsibilities, designate an appropriate individual to oversee the services, evaluate the adequacy and results of the services performed, accept responsibility for the services performed, establish and maintain internal controls, including monitoring ongoing activities, make an informed judgment on the results of the services, and accept responsibility for making the significant judgments and decisions that are the proper responsibility of management.

Reporting

We will issue a written report upon completion of our audit of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.'s financial statements. Our report will be addressed to the Board of Directors of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We will issue a written report upon completion of our examination on whether the CFR Schedules for the year ended December 31, 2019 were prepared in conformity with the December 2019 CFR Manual. We cannot guarantee that positive assurance that the CFR Schedules for the year ended December 31, 2019 were prepared in conformity with the December 2019 CFR Manual will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph, or withdraw from the engagement.

Tax Return Services

We will prepare the Organization's Form 990, "U.S. Return of Organization Exempt From Income Tax" and Form CHAR 500 "New York State Annual Filing for Charitable Organizations", and related filings for the tax on Unrelated Business Income if required.

We will advise you if we believe, based on the information that you provide us, that an income tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. It is important that the information provided related to these matters indicate the amount of income earned in each state.

We will prepare these returns based on information you furnish to us. We will not investigate or verify any facts underlying the transactions reported on your tax return, but we will rely on the financial and other information that you provide us and any financial information that we receive in connection with any assurance services we provide to you. If the actual facts are different from the facts represented to or

understood by us, or if there are other facts of which we are not aware, the tax return reporting of the transactions or the conclusions in our tax advice could be materially different than that reported on the returns prepared by us.

Unless specifically requested our tax return preparation services do not include preparation of any other tax filings including Forms 1099, payroll tax, sales tax returns or Affordable Care Act reporting. It is our understanding, unless otherwise communicated to us, that management prepared, timely filed and paid any related liability related to these other non-income tax filings in any applicable jurisdiction.

To prepare your tax returns, it will be necessary for you to provide us with the financial and other information that we request. We may provide you with an organizer, a questionnaire, and/or another request for information for the preparation of your returns, and it is necessary for you to respond to these requests completely and accurately. If you have any questions concerning a particular question or request, please contact us.

Tax return preparation services do not constitute accounting or auditing services. In addition, tax return preparation services are not designed to disclose defalcations or other irregularities, should any exist. Conversely, financial statement audits and reviews are not designed or intended to examine or address every potential income tax issue. In addition, certain potential adjustments that are deemed immaterial for financial statement reporting purposes may be required for tax reporting purposes.

In the course of preparing tax returns, we may prepare schedules or perform accounting work as we deem necessary to prepare your returns in accordance with applicable law and professional standards. These schedules and accounting work are solely for the support of our tax return services, and may not be appropriate for financial statement or other purposes.

Electronic Filing of Tax Returns

Federal and state tax laws mandate the electronic filing of certain tax returns and requests for extension. In some cases, the taxpayer may elect to file a tax return in paper format and in other cases an election to opt out of electronic filing is not available. Occasionally, technical limitations prevent the electronic filing of a particular return.

We will use our best efforts to electronically file your tax returns. Prior to electronic filing, we will provide you with the information to be included on your return for your review and approval. Federal and state law require that we obtain your written authorization prior to electronically filing a return, so it is critical that you sign and return the authorization form to permit electronic filing by the return's due date.

If we cannot electronically file any tax return, whether due to technical limitations or for any other reason, we will provide you with those returns for filing in paper format. If you would like to opt out of electronic filing and file your returns in paper format, you must contact us immediately so that we can determine whether such an opt out is legally permissible and provide you with any required documentation. If any return is provided to you in paper format for filing, it is critical that you sign, date, and mail that return by its due date.

Electronic Delivery of Tax Returns

Federal law requires that we provide the taxpayer with a copy of any paper-filed Federal tax return for which we are the paid preparer. For electronically filed Federal returns for which we are the paid preparer, we are required to provide the taxpayer with the information contained on the return. We will provide you with an electronic (pdf) copy delivered via a secure link through email. If you would like to receive a paper copy, please contact your Dopkins & Company, LLP tax advisor.

Confidentiality

(a) We will maintain the confidentiality of your confidential information, subject to the provisions of this section. Except as provided in the following sentence, “confidential information” means (i) information contained in your financial and tax records, (ii) information reported on your tax returns and (iii) other information concerning you that is marked “confidential” or otherwise identified as “confidential” in writing at the time of disclosure. Confidential information does not include information that is or becomes publicly available or generally known to persons in your industry without breach of obligation under this section or received by us after the termination of this arrangement letter.

(b) To protect your confidential information, you agree that you will not disclose any confidential information to us except as we request or as necessary for us to provide our services. We will use commercially reasonable precautions to protect your confidential information, but we will have no obligation to employ any measures that you do not regularly employ in protecting your confidential information. A majority of our clients choose to communicate with us by email, and we will use email unless you direct otherwise. Because email is not secure, it may not be an appropriate means for sending certain confidential or sensitive data. Our email includes a link to securely send and receive documents. We will transmit all email documents via the secure link in order to protect your confidential information.

Additional Foreign Account Reporting Requirements

Foreign Bank Account Reporting

U.S. citizens and residents and certain nonresidents (including individuals, corporations, partnerships, trusts and estates) who have a financial interest in or signature or other authority over any “financial accounts” in a foreign country are required to make a separate filing if the aggregate value of these accounts exceeded \$10,000 at any time during 2018. Filing requirements also apply to those with direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign financial accounts of its own. Foreign “financial accounts” include a wide variety of items, such as:

- Bank Accounts
- Securities or Brokerage Accounts
- Mutual Funds
- Credit Cards
- Retirement Plans
- Life Insurance
- Interests in partnerships, trusts or other pass-through entities having foreign accounts

Because persons with a financial interest and persons with signature authority are required to submit filings, a single account can require multiple filings. For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Unfortunately, the rules do not permit one person to submit a filing on behalf of others.

These filings are based on a calendar year and are April 15th for all taxpayers, regardless of your year end. There is a provision for an extension until October 15th that you can file before the original April 15th due date. There are severe civil and criminal penalties for non-compliance of these filing requirements. Even an inadvertent failure or incomplete filing can result in a \$10,000 civil penalty, and the IRS has begun enforcing these penalties.

We are able to assist you in the preparation of these foreign account filings if you request. These services are beyond the scope of normal tax return preparation and will result in an additional fee. If you would like us to prepare these filings, or if you have questions concerning your filing obligations, you should contact us as soon as possible and provide us with all requested information.

Virtual Currency

Some taxpayers have begun issuing, utilizing, trading or investing in virtual currencies (e.g., Bitcoin). IRS guidance governing the reporting of transactions involving virtual currencies generally requires each transaction to be treated as a sale or exchange of property at its then fair market value, so clients' accounting systems must be able to track these transactions and determine fair market value to ensure proper income tax reporting. If you have engaged in transactions involving virtual currencies, we may be required to review your systems of accounting for those transactions and your approach to determining fair market value of the virtual currencies, which may increase the amount of our fees. Please note that in preparing any tax returns reporting virtual currency transactions, we will not provide any assurance as to the correctness of any determination of fair market value.

Certain Tax Advice

In connection with your Federal and state income tax returns, or in response to your request(s), we may also provide you with Federal, state, local or international tax advice concerning matters that are not the subject of a separate arrangement letter. We may also (at your request) assist you in responding to inquiries from the IRS or from other tax authorities concerning the tax returns that we prepare on your behalf. These services are beyond the scope of tax return preparation. Should additional fees be required, our fees for this tax advice will be based on the time required for work performed, plus out-of-pocket expenses. We will submit our bill for these services on a monthly basis, and payment is due upon submission of our bill.

Tax advice represents the professional judgment of the Tax Practitioner delivering the advice. Tax advice is dependent on facts, assumptions and representations and often addresses issues for which no settled legal precedent exists. As a result, tax advice is not a guarantee that the Internal Revenue Center (IRS), a state, local, or foreign tax authority or any court will ultimately agree with the conclusions expressed in the advice. Tax advice can be rendered orally or in written form.

Unless otherwise noted in written correspondence, our conclusions will be based on our good faith belief that they are supported by substantial authority. The substantial authority standard is an objective standard under the Internal Revenue Code (the Code) involving an analysis of the law and application of the law to relevant facts. There is substantial authority only if the weight of authorities supporting the tax treatment of an item is "substantial" in relation to the weight of authorities supporting contrary tax treatments. The weight to be accorded an authority is affected by the nature of the authority (e.g., regulations, cases, rulings, etc.). The possibility that the return will not be audited or, if audited, that an item will not be raised in audit,

is not relevant in determining whether the substantial authority standard is satisfied, and the rules governing practice before the IRS prohibit us from considering the likelihood of audit or settlement into consideration in reaching our conclusions.

Disclaimer of Legal and Investment Advice

Our services under this arrangement letter do not constitute legal or investment advice. We recommend that you retain competent legal counsel and investment advisers.

Penalty Considerations

Applicable IRS authority and professional standards require that we inform you of certain standards for avoiding the accuracy-related penalties that may be assessed against taxpayers. The Code imposes penalties for certain tax underpayments, outside of arrangements deemed to be tax shelters.

One of the accuracy-related penalties is for negligence in reporting a position on a return. The negligence penalty generally does not apply if there is a reasonable basis for the position. Since the substantial authority standard is higher than the reasonable basis standard, we believe that it is more likely than not that the negligence penalty will not apply if you report the position in accordance with written tax advice provided by us.

There is another accuracy-related penalty for "substantial understatements" of tax liability on a tax return. The substantial understatement penalty can also be avoided if the position is supported by "substantial authority."

Please note that oral advice or advice provided in an email cannot be relied upon by a taxpayer to avoid these penalties.

Other Terms and Conditions

We warrant that our services will be performed with reasonable care in a diligent and competent manner in accordance with professional standards for tax services applicable to the individuals providing those services. This warranty is our only warranty concerning our services, and is made expressly in lieu of all other warranties and representations, express or implied.

Other Relevant Information

Dopkins & Company, LLP may mention the Organization's name and provide a general description of the engagement in Dopkins & Company, LLP's client lists and marketing materials.

Fee Structure and Timing

The following fees are for the services provided to the Organization for the year ended December 31, 2019:

Audit of the financial statements	\$	35,000
Examination and certification of the CFR		6,300
Preparation of federal and state annual tax information returns		2,700
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	\$	44,000

Recertification of previously issued CFR will be billed separately.

Our fees for the audit, accounting and tax services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Our fee estimate and completion of our work are based upon the following criteria:

- Anticipated cooperation from Organization personnel.
- Timely responses to our inquiries.
- Timely completion and delivery of client assistance requests.
- Timely communication of all significant accounting and financial reporting matters.
- The assumption that unexpected circumstances will not be encountered during the engagement.

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. If any balance of the invoiced amount is not paid within 30 days a finance charge of 1.5% per month will be added to the amount due.

All matters relating to the Organization's adoption of any new Accounting Standard Updates issued by the Financial Accounting Standards Board and matters related to any new tax legislation will be accounted for and billed separately.

In order to provide our clients with the best service and staff available, we undergo an extensive staff scheduling process. Major unplanned fluctuations in the schedule could result in significant inefficiencies to our practice as we attempt to accommodate all of our client needs while still providing the best possible service. The engagement has been scheduled assuming we will all make every attempt to meet the key dates noted below. If the Organization is unable to meet these key dates, we may need to consider and discuss with you the related impact on our fees.

Key dates for the services to be provided to the Organization for the year ended December 31, 2019 are as follows:

<u>Area</u>	<u>Expected Dates</u>
Perform interim fieldwork	January 2020
Receive all audit schedules in electronic format and commence audit fieldwork	March 30, 2020
Receive first draft of consolidated fiscal report	April 27, 2020
Issue financial statements and certified consolidated fiscal report	By extended due date

No offer of employment shall be discussed with any Dopkins & Company, LLP professionals assigned to the engagement. Should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to modify, or recall and modify, our auditors' report to reflect our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rate. Furthermore, in recognition of the extensive investment we've made to recruit and develop our personnel, we ask that you agree to the following. In the event that any of our employees accepts a position of employment with the Organization, or any of its related parties at any time while we are performing services for you or within one year thereafter, you agree to pay us a placement fee equal to the employee's compensation for the twelve months prior to the date such employment was contracted. Such a fee is payable when the employee accepts such a position.

In the event we are requested or authorized by Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for Columbia County Chapter - NYSARC, Inc. and CCRC, Inc., Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

During the course of providing professional services to you, we may be asked to provide you with advice of a general business or technical nature. Any such advice is beyond the scope of the terms of our audit services described herein. Actions taken by the Organization as a result of such advice are the sole responsibility of management who retains full accountability for the results of such actions taken. Our fees for these services will be based on the time required for the work performed, plus out-of-pocket expenses.

Claim Resolution

Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. and Dopkins & Company, LLP agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by Dopkins & Company, LLP or the date of this arrangement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. Dopkins & Company, LLP's liability for all claims, damages and costs of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. arising from this engagement is limited to two times the amount of fees paid by Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. to Dopkins & Company, LLP for the services rendered under this arrangement letter.

Information Security - Miscellaneous Terms

Dopkins & Company, LLP is committed to the safe and confidential treatment of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.'s proprietary information. Dopkins & Company, LLP is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. agrees that it will not provide Dopkins & Company, LLP with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. information, including the use of collaborate sites to ensure the safe transfer of data between the parties. To facilitate this engagement or other services provided by Dopkins & Company, LLP to Columbia County Chapter - NYSARC, Inc. and CCRC, Inc., Dopkins & Company, LLP may provide for or host a client portal or data room ("Portal"). If a Portal is utilized, Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. agrees that they are responsible for determining which Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. personnel require access to the Portal and to promptly notify Dopkins & Company, LLP of any changes to access by their personnel. Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. acknowledges that the use of a Portal is governed by the terms and conditions published on and acknowledged upon access of the Portal.

Dopkins & Company, LLP may terminate this relationship immediately in its sole discretion if Dopkins & Company, LLP determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or Dopkins & Company, LLP's client acceptance or retention standards, or if Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, Columbia County Chapter - NYSARC, Inc. and CCRC, Inc. or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

Electronic Signatures and Counterparts (Except for Tax Return Purposes)

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies

of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This letter constitutes the complete and exclusive statement of agreement between Dopkins & Company, LLP and Columbia County Chapter - NYSARC, Inc. and CCRC, Inc., superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements outlined above, including our respective responsibilities.

Very truly yours,


DOPKINS & COMPANY, LLP

Confirmed on behalf of Columbia County Chapter - NYSARC, Inc. and CCRC, Inc.:


Dorothy Wheeler, Audit Committee Chair of the Board of Directors


Kenneth Stall, Chief Executive Officer


Karen Amanna, Chief Financial Officer