



TOWN OF WEST SENECA

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TO: Honorable Town Board
FROM: Shawn P. Martin, Town Attorney
DATE: March 21, 2012
RE: Revisions to Engagement Letter from Freed Maxick.

For your consideration is an Addendum to the Engagement Letter previously executed for services provided by Freed Maxick as the provider of services to the Town's Finance Department. I have reviewed it and it does not materially alter the original agreement between the Town and Freed Maxick.

MAR 26 2012

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Addendum to Engagement Letter

The performance of the above services is not designed to detect errors or fraud that are immaterial to the financial statements of the Town. We will obtain an understanding of the Town's operations and its environment, including its internal control, sufficient to perform the above services. Our services are not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to management and the Town any significant deficiencies or material weaknesses that we become aware of during the course of our engagement.

We will also communicate to the Town (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 our engagement, (b) any illegal acts that we become aware of during our engagement (unless they are clearly inconsequential), (c) various matters related to the Town's accounting policies and financial statements that we become aware of, and (d) should any arise, disagreements with management and other serious difficulties encountered in performing our engagement.

Management of the Town are responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge.

Management is also responsible for identifying and ensuring that the entity 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, regulators or others.

Laura L. Landers, CPA, MPA
Director, Freed Maxick CPAs, P.C.

Town Supervisor
Town of West Seneca