

TOWN OF WEST SENECA



TINA M. HAWTHORNE  
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TOWN SUPERVISOR  
SHEILA M. MEEGAN  
TOWN COUNCIL  
EUGENE P. HART  
WILLIAM P. HANLEY, JR.

# MEMO

To: The Honorable Town Board

From: Tina M. Hawthorne, Town Attorney

Date: April 2, 2019

Subject: Drescher & Malecki LLP

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Please remove Drescher & Malecki LLP as the accounting firm to perform the external audit of the governmental activities, each major fund, and the aggregate remaining fund information of the Town and any other services provided for by the order of the Town Board, including additional services involving accounting standards and consultations.

**Drescher & Malecki LLP**  
3083 William Street, Suite 5  
Buffalo, New York 14227  
Telephone: 716.565.2299  
Fax: 716.565.2201



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Certified Public Accountants

March 29, 2019

Supervisor Sheila M. Meegan  
Town of West Seneca, New York  
1250 Union Road  
West Seneca, New York 14224

Dear Ms. Meegan:

As of March 29, 2019, Drescher and Malecki LLP is terminating our professional relationship with the Town of West Seneca, New York (the "Town") and will no longer render services to the Town.

Drescher & Malecki LLP was engaged to perform the external audit of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2018, and for the year then ended and the related notes, which collectively comprise the Town's basic financial statements.

As of the date of this letter, our firm has no work-in-process for the Town of West Seneca, New York.

Regards,

A handwritten signature in black ink, appearing to be 'L. Malecki', written over a horizontal line.

Luke R. Malecki  
Office Managing Partner

Cc: Town Council  
Director of Finance