

**PROPOSAL
FOR THE AUDIT OF**

Town of West Seneca

**FOR THE YEAR ENDING
December 31, 2020 - 2022**

**Presented by:
Allied CPAs, PC
Certified Public Accountants
36 Niagara Street
Tonawanda NY 14150
(716) 694-0336 Fax (716) 694-5081**



**Engagement Partner Jason Mayausky, CPA
jmayausky@alliedfp.com**

**Lead Account Representative: Richard Ertel, CPA
rertel@alliedfp.com**

Dated: September 11, 2020

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September 11, 2020

Megan K Wnek, CPA
Director of Finance
1250 Union Road
West Seneca, New York 14224

Re: Request for Proposal

Thank you for the opportunity to submit the enclosed proposal to perform the audit of the Town of West Seneca.

We audit or provide technical services to numerous municipalities throughout New York State. This background and experience gives you the maximum value for Town resources.

Our firm has excellent working knowledge of the New York State Accounting and Reporting Manual, and we regularly attend seminars on municipal accounting and auditing.

Understanding of Work Including Audit Objectives and Approach

Our objective as independent auditors of Town of West Seneca would be to examine the financial statements for the year ended December 31, 2020 for the purpose of expressing an opinion on their fair presentation in conformity with Generally Accepted Accounting Principles. This audit would cover the financial statements of the Town including its combining and individual funds and schedules. Our service will include an audit report covering the basic financial statements.

Our audit will be conducted in accordance with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards, and the requirements of the Single Audit Act (if Necessary).

BUFFALO
36 Niagara Street
Tonawanda, NY 14150
P: (716) 694-0336

COOPERSTOWN
55-57 Grove Street
Cooperstown, NY 13326
P: (607) 282-4161

ONEONTA
189 Main Street, Suite 302
Oneonta, NY 13820
P: (607) 432-3462

PERRY
199 S. Main Street, PO Box 1
Perry, NY 14530
P: (585) 237-3887

ROCHESTER
150 State Street, Suite 301 A
Rochester, NY 14614
P: (585) 410-6733

VICTOR
6536 Anthony Drive, Suite B
Victor, NY 14564
P: (585) 410-6733

Why Allied CPAs, PC. Can Best Meet Your Needs - (Firm Qualifications)

Our Qualifications Include

- A well trained staff of 60 professionals
- Our 6 offices provide economies of scale to reduce our audit fees
- Several staff with 30+ years of experience to give advice and recommendations to the Town
- Continuing professional education which enables our firm to present fresh perspectives to the audit process

We would expect to plan our audit with you in order to cover areas for which you have concern. We will issue suggestions on these and other matters. Our recommendations are made on an informal basis during the audit and also in a management letter after the audit's completion. Our management letter is reviewed with you in detail before it is issued.

This proposal is a firm and irrevocable offer.

Peer Review

As required by Government Auditing Standards, we have enclosed a copy of our most recent peer review letter. This letter states that our firm has complied with the quality control standards established by the AICPA.

Performance Timing

We are prepared to commit sufficient staff to complete this work in a timely manner based on your requirements.

We appreciate the opportunity you have presented to us and would be glad to discuss this proposal with you personally. If you have any questions, please contact reterel@alliedfp.com.

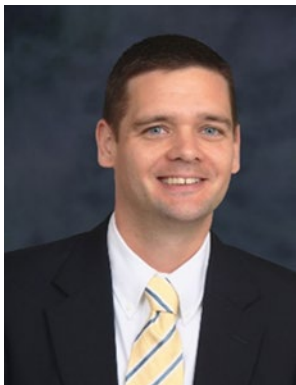
Sincerely,



Jason Mayausky, CPA
Partner

*“Licensed to
practice in the State
of New York”*

*“Qualifications
and Experience”*



Firm Qualifications and Experience

Allied Financial Partners was formed in 2009 as a local firm of certified public accountants serving the Rochester area, and licensed for practice in New York State. Since then, the firm has grown to encompass over 60 professionals and 6 offices across New York State, including the Buffalo Office which was formed in 1956. We specialize in not for profit entities, and governmental agencies. The government audit staff is comprised of 20 professionals including 10 CPAs. The audit will be conducted by the Buffalo office.

Staff Qualifications and Experience

The engagement team for Town of West Seneca will include individuals from the management group. Their credentials, presented in executive summary form, follow:

Jason Mayausky, CPA, MBA
Partner

Specialty Area:

Accounting, auditing and special studies for, cities, counties and school districts

Years of Experience:

15 years governmental experience

Continuing Professional Education in last 12 months:

40 hours

Courses include:

- Instructor Governmental Single Audit
- School District Accounting
- Governmental Accounting Standards Board (GASB) Update

Professional and Other Memberships:

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants
(NYSSCPA)

Government Audit Quality Center (GAQC)

Government Finance Officers' Association (GFOA)

Western New York Association of School Business Officials
(WNY ASBO)

Accounting Instructor at John Carrol University

Staff Qualifications and Experience (cont.)

Richard K. Ertel, CPA, MBA
Director



Specialty Area:

Accounting, auditing and special studies for, cities, counties and school districts

Years of Experience:

42 years governmental experience

Continuing Professional Education in last 12 months:

59 hours

Courses include:

- Instructor Governmental Single Audit
- School District Accounting
- Governmental Accounting Standards Board (GASB) Update

Professional and Other Memberships:

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants
(NYSSCPA)

Government Audit Quality Center (GAQC)

Government Finance Officers' Association (GFOA)

Western New York Association of School Business Officials
(WNY ASBO)

***Angela Dussault, CPA
Manager***



Specialty Area:

Accounting and auditing for governmental organizations, school districts; religious organizations and not-for-profit organizations.

Years of Experience:

11 years governmental experience

Continuing Professional Education in the Last 12 Months:

40 hours

Courses include:

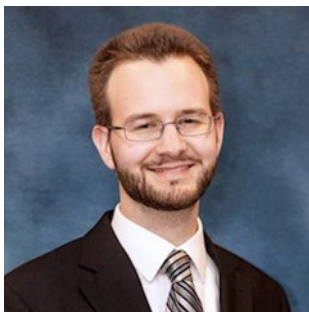
- Governmental Single Audit
- Governmental Accounting Standards
- School District Auditing

Professional and Other Memberships:

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)

***Ryan Zelli, CPA, MSF
Senior Auditor***



Specialty Area:

Accounting and auditing for governmental organizations, school districts; religious organizations, not-for-profit organizations, and Forensic Auditing

Years of Experience:

5 years governmental experience

Continuing Professional Education in the Last 12 Months:

40 hours

Courses include:

- Governmental Single Audit
- Governmental Accounting Standards
- School District Auditing

Professional and Other Memberships:

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)

Senior and staff auditors have annual educational courses in governmental accounting. Professionals who would be assigned to the Town audit include the following:

Joseph Naples, MBA - Auditor

Dustin Meadows, MBA - Auditor

Allied CPAs, PC. assigns staff to an audit based upon the qualifications necessary for the job.

Because of our governmental accounting specialty, all staff is fully trained and experienced in governmental accounting. Consequently, the quality of our staff would always be excellent.

The person responsible for main contact for questions and service coordination would be Richard Ertel, Director.

Scope of Service

We will conduct an annual independent audit of the financial records. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Regulations of the Federal Government regarding federal funds. The content to the work will include:

- Annual Financial Report, including Management Discussion & Analysis
- Single Audit Report (where required)
- Management letter for the Town
- Filing of the AUD with the New York State Office of the State Comptroller
- Report to those charged with governance

Specific Audit Approach

Our audit approach anticipates identification of audit areas, general purpose financial statements of the Town, federal programs-major and non-major.

Anticipated engagement team and hours for the audit of the Town are as follows:

<u>Staff</u>	<u>Function</u>	<u>Estimated Hours</u>
Partner/ Director	Pre-audit conference Planning, consultation and review Exit conference Board presentation	30 hours
Manager	Pre-audit conference Plan detail review Consultation Exit conference Board presentation	30 hours
Senior Staff Auditor	Planning Sample audit tests Substantive and compliance	100 hours
Staff Auditor	Audit tests Substantive and compliance	100 hours

Similar Engagements

Allied CPAs, PC. has a tradition of excellence in its service to governments. The firm presently serves numerous municipalities, some of which include:

- Town of Hamburg
Samantha Tarczynski
716-649-6111
- City of N. Tonawanda
Jeffery Zellner
716-695-8545
- Town of Ridgeway
Brain Napoli
585-798-0730
Ext 101
- Town of Kendall
Tony Cammarata
585-659-8201

*“A tradition of
excellence in
service to
governments”*

In addition, Allied CPAs, PC conducts approximately 15 single audits for various municipalities on an annual basis.

Allied CPAs, PC is one of the few firms specializing in governmental auditing and capable of assisting your Board in areas including: accounting; auditing; reporting; budgeting; internal control review; personnel training; cash flow; grant and funding tracking; and overall program management & results evaluation.

Allied CPAs, PC. has not been subject to any Federal or State desk reviews or field reviews of any audits for the past three years.

Allied CPAs, PC. has not been subject to any form of disciplinary action from any regulatory body or organization in the past three years.

Our firm has established a continuous professional working relationship with the GFOA and the NYS Department of Audit and Control.

Allied CPAs, PC. has worked on numerous occasions with rating agencies and the preparation of official statements for governmental entities.

“We are independent with respect to Town of West Seneca”

Independence

In accordance with the second general standard for governmental auditing as outlined by the U.S. Government Accountability Office’s *Government Auditing Standards* (the Yellow Book), we are independent with respect to Town of West Seneca.

In accordance with the Yellow Book, we are free from personal and external impairments to independence, are organizationally independent, and will maintain an independent attitude and appearance.

Allied CPAs, PC. Provides no consulting, advisory or accounting services to the Town and therefore has **no** conflict of interest relative to performing the audit outlined in this proposal.

License to Practice

Allied CPAs, PC. is a firm of Certified Public Accountants licensed to practice in the State of New York. Each partner assigned to the engagement is a licensed Certified Public Accountant.

Identification of Anticipated Potential Audit Problems

Typical problem areas in which we would expect to discuss in our pre-audit conference with you include the following:

- Prior year management letter and Town’s response to comments made.
- Status of accounting changes and reporting thereof including Yellow Book guidelines.
- Disclosure and computation of pension information
- Accounting, internal controls and administration
- Maintaining an appropriate level of Fund Balance for the Town’s needs

We would expect to discuss these issues and others you might have in our pre-audit conference.



NOWICKI

AND COMPANY, LLP

Certified Public Accountants

490 Center Road / Suite 300 West Secaucus, New York 14224 Phone /

716.681.6367

Fax / 716.681.6711

www.nowicki.co.com

Report on the Firm's System of Quality Control

August 7, 2017

To the Stockholders of

Tette & Ingersoll, CPAs, PC

and the Peer Review Committee of the NYS Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Tette & Ingersoll, CPAs, PC (the firm) in effect for the year ended February 28, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included audits of employee benefit plans.

Raymond M. Nowicki, CPA
Managing Partner

Paul E. Kiel, CPA
Partner

Laura M. Geiger, CPA
Partner

August 7, 2017
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As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Tette & Ingersoll, CPAs, PC in effect for the year ended February 28, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Tette & Ingersoll, CPAs, PC has received a peer review rating of *pass*.



Nowicki and Company, LLP Certified Public Account

Allied CPAs, PC
FEES FOR SERVICES

	Option Years				
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Fixed Fee	28,000	28,500	28,500	29,000	29,000

This fee is a firm, not-to-exceed price. No out of pocket fees are anticipated, or will be charged without prior written consent of the Town. Additional fees for additional professional services would be at the hourly rates stated below:

	<u>Hourly Rate</u>
Partners	\$ 100
Directors	80
Managers	70
Senior Auditor	60
Staff Auditor	50

CERTIFICATION:

I hereby certify that I am a Partner with Allied CPAs, PC., and therefore entitled to represent the Firm empowered to submit this bid, and am authorized to sign a contract with the Town of West Seneca.



 Jason Mayausky, CPA
 Managing Partner

09/11/2020

 Date

Accepted:

 Date