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September 8, 2020

Ms. Amy M. Kobler
Town Clerk
Town of West Seneca
1250 Union Road
West Seneca, New York 14224

Dear Ms. Kobler:

Enclosed are three copies of our proposal to provide audit and related services to the Town of West Seneca for the years ending December 31, 2020, 2021 and 2022, and two option years ending December 31, 2023 and 2024.

Please call me if you have any questions with regard to this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC



Douglas E. Zimmerman, CPA
Partner

DEZ:kms

Enclosures

TOWN OF WEST SENECA

Proposal to Provide
Audit and Related Services

Years ending December 31, 2020, 2021 and 2022, and
Option years ending December 31, 2023 and 2024



EFPR GROUP, CPAs, PLLC

Douglas E. Zimmerman, CPA
Partner

dzimmerman@efprgroup.com

September 8, 2020

Town of West Seneca

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September 8, 2020

Ms. Amy M. Kobler
Town Clerk
Town of West Seneca
1250 Union Road
West Seneca, New York 14224

Dear Ms. Kobler:

We are pleased to submit our proposal to provide audit and related services to the Town of West Seneca for the years ending December 31, 2020, 2021 and 2022, and two option years ending December 31, 2023 and 2024. We confirm that we understand the scope of services to be provided and will commit the resources necessary to ensure performance of our services within the required timelines. Our proposal is a firm and irrevocable offer. We believe the EFPR Group, CPAs, PLLC is highly qualified to provide audit and related services to the Town based on:

- Our substantial experience with regard to providing audit and related services for over 175 governmental organizations annually. Our Government Audit Practice Group provides timely services to governmental organizations located throughout New York State.
- Our substantial experience providing audit and related services to municipalities, including the following:
 - County of Allegany
 - County of Chemung
 - County of Cortland
 - County of Delaware
 - County of Lewis
 - County of Orleans
 - County of Saratoga
 - County of Washington
 - City of Amsterdam
 - City of Beacon
 - City of Destin
 - City of Lackawanna
 - City of Port Richey
 - Town of Cortlandt
 - Town of Elmira
 - Town of Erwin
 - Town of Fishkill
 - Town of Gates
 - Town of Lumberland
 - Town of Mexico
 - Town of Plattsburgh
 - Town of Southeast
 - Town of Ulster
 - Town of Union
 - Town of Wellsville
 - Village of Cold Spring
 - Village of Delhi
 - Village of Heuvelton
 - Village of Montebello
 - Borough of Sayre
 - Borough of South Waverly

Ms. Amy M. Kobler
September 8, 2020

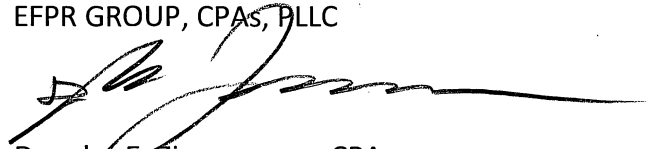
- Our experience providing agreed-upon procedure services to municipal Justice Courts, including the following:
 - Town of Cortlandt Justice Court
 - Town of Vestal Justice Court
 - Town of Erwin Justice Court
 - Town of Southeast Justice Court
 - Town of Ulster Justice Court
 - Town of Gates Court Clerk
- Our substantial experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. We audit over 350 organizations annually in accordance with Government Auditing Standards.
- Our experience with various State agencies, including the following:
 - New York State Affordable Housing Corporation
 - New York State Assembly
 - New York State Bridge Authority
 - New York State Department of Agriculture and Markets / State Fair
 - New York State Department of Transportation
 - New York State Division of the Budget
 - New York State Executive Chamber
 - New York State Homeless Housing Assistance Corporation
 - New York State Office for People With Developmental Disabilities
 - New York State Office of Alcoholism and Substance Abuse Services
 - New York State Office of Children and Family Services
 - New York State Office of General Services
 - New York State Office of the State Comptroller
 - New York State Office of Temporary Disability Assistance
 - New York State Senate
 - New York State Thoroughbred Breeding and Development Fund
 - New York State Unified Court System
 - New York State Urban Development Corporation
- Our ability to provide quality services on a timely basis for reasonable fees.

Our depth of experience working with many governmental entities throughout New York State should provide peace of mind that the Town would be served by a highly competent team of professionals committed to assist in whatever capacity you require. We understand that for our services to be valuable to the Town, we need to provide more than just financial reporting. At the EFPR Group, CPAs, PLLC, we take a proactive approach to our client relationships in order to ensure we are anticipating our client's needs before they call on us for assistance. We are available throughout the year to answer questions and address concerns that may arise.

We would consider it a distinct privilege to provide professional services as outlined in this proposal or any additional services you desire. Simply put, we want to be your auditors and business consultants. Please contact us if there are any questions regarding this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC



Douglas E. Zimmerman, CPA
Partner

FIRM PHILOSOPHY

The EFPR Group, CPAs, PLLC was founded on the principle of providing our clients with the same high quality level of service expected from a national firm yet with the dedicated involvement that can only be developed by personal attention. The primary mission of our Firm has always been helping our clients succeed. We are committed to delivering services targeted to each client's critical needs and industry niche.

KEY CONSIDERATIONS REGARDING THE EFPR GROUP

Our Firm has achieved its present position in the accounting profession by providing quality services on a timely basis, for reasonable fees. Accounting firms should be evaluated in light of several important conditions:

- The firm's qualifications, experience and its ability to provide auditing, accounting and consulting services for a reasonable fee.
- The firm's ability to assemble and commit a team of professionals experienced in providing audit, accounting and consulting services for governmental organizations, specifically New York State municipalities.
- The firm's involvement of client personnel and active participation and coordination on a year-round basis.
- The firm's commitment to provide services which will contribute to the success of our clients.

In the following paragraphs, we shall demonstrate that the EFPR Group, CPAs, PLLC is the accounting firm best qualified to serve the Town of West Seneca.

FRESH PERSPECTIVE

Changing auditors does not have to be difficult. The professionals at the EFPR Group, CPAs, PLLC are excited about providing the Town with a fresh perspective on internal controls, compliance risks, and other operational matters. As noted throughout our proposal, our objective is to provide value beyond our financial and compliance audits.

FIRM QUALIFICATIONS AND EXPERIENCE

The EFPR Group, CPAs, PLLC provides audit, accounting and consulting services to over 175 governmental organizations on an annual basis. We also serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards. Our Firm employs 200 professionals with 35 partners and directors. The Firm's Government Audit Practice Group consists of 40 highly trained professionals who provide audit and related services to governmental organizations on a year round basis. The number and nature of professional staff to be assigned to this engagement are as follows:

- Two partners
- One director
- Two senior and staff accountants

Our Firm has offices located in Williamsville, Rochester, Albany and Corning, New York. The fieldwork associated with the engagement will be performed at the Town's office located in West Seneca, New York by the professionals from the Firm's Government Audit Practice Group. Please see Appendix A for detailed resumes of the Firm's key Government Audit Practice Group members and Appendix B for a partial listing of governmental organizations which are our clients.

Our Firm has substantial experience providing audit, accounting and consulting services to various governmental organizations. We are very familiar with generally accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. We perform approximately 350 GAGAS audits annually. Our team of professionals from our Government Audit Practice Group is well versed and keeps up-to-date on all standards affecting the government environment.

Our Firm currently provides annual financial statement and single audit services to eight New York State counties and numerous other municipalities throughout New York State on an annual basis. Our audits of these counties are performed in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. As part of these engagements, we issue a report on compliance and internal control over financial reporting. We currently provide financial statement audit, single audit and related services to the following New York State counties:

- County of Allegany
- County of Chemung
- County of Cortland
- County of Delaware
- County of Lewis
- County of Orleans
- County of Saratoga
- County of Washington

Our Firm also provides financial statement audit and related services to the following municipalities:

- City of Amsterdam
- City of Beacon
- City of Dest in
- City of Lackawanna
- City of Port Richey
- Town of Cortlandt
- Town of Elmira
- Town of Erwin
- Town of Fishkill
- Town of Gates
- Town of Lumberland
- Town of Mexico
- Town of Plattsburgh
- Town of Southeast
- Town of Ulster
- Town of Union
- Town of Wellsville
- Village of Cold Spring
- Village of Delhi
- Village of Heuvelton
- Village of Montebello
- Borough of Sayre
- Borough of South Waverly

Our Firm provides agreed-upon procedure services to the following municipal Justice Courts:

- Town of Cortlandt Justice Court
- Town of Vestal Justice Court
- Town of Erwin Justice Court
- Town of Southeast Justice Court
- Town of Ulster Justice Court
- Town of Gates Court Clerk

No federal or state desk review or field review of the EFPR Group, CPAs, PLLC's audits has been completed in the past three years. Additionally, neither the EFPR Group, CPAs, PLLC nor any of our employees has ever been the subject of any disciplinary action by State regulatory bodies or professional organizations. The firm's peer review opinion in Appendix C attests to the exceptional quality of the EFPR Group, CPAs, PLLC's audit work.

Additional Services Provided to Governmental Clients

Our Firm has assisted our governmental clients in obtaining a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. We are committed to providing the highest quality services and assisting governmental entities in meeting regulatory deadlines.

We have provided consulting services to our clients with regard to implementation of Governmental Accounting Standards Board (GASB) Statement No. 33 - "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 34 - "Basic Financial Statements and Management's Discussion and Analysis." We have worked extensively with our government clients in ensuring that they have complied with the reporting requirements of GASB Statement No. 34. Consulting services offered to our clients with regard to implementation of GASB Standards include, but are not limited to, the following:

- Implementation of infrastructure reporting
- Implementation of fixed asset policies and procedures
- Reporting of infrastructure costs and assistance and guidance in preparing the Management Discussion and Analysis (MD&A)

Additionally, we keep our clients abreast of changes in the governmental accounting environment. We have assisted our clients with the implementation of the requirements of GASB Statements No. 75 - "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB).

Quality Assurance

CPAmerica, Inc.

EFPR Group, CPAs, PLLC is an independently owned and operated member firm is CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 4,000 professionals and more than 700 partners. CPAmerica is a member of Crowe Global, providing our firm access to the eighth largest accounting network in the world, with over 200 independent accounting and advisory firms in 130 countries. By supplementing our services, CPAmerica allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries
- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state-of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

CPAmerica brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

Government Audit Quality Center

We are also a member of the American Institute of Certified Public Accountants Government Audit Quality Control Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As members, we have access to the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. We also receive periodic updates on current issues through news alerts and Webcasts. We are proud of the quality of our work and in order to ensure that this high level of quality is maintained, we have established a comprehensive quality assurance program. The program starts with hiring the best people available and continues with extensive continuing education, an annual minimum of 40 hours per staff member. Our involvement in the GAQC is optional, but indicates a level of commitment above non-member Certified Public Accounting firms. Our participation requires that our firm and personnel attain additional continuing professional education on an annual basis.

PARTNER, MANAGER AND SUPERVISORY STAFF QUALIFICATIONS AND EXPERIENCE

Achieving our present position in the profession has come as a result of being responsive to the needs of our clients. A combination of a coordinated team approach and up-to-date knowledge allows for the most efficient approach to providing comprehensive professional services. Accordingly, we will assemble an engagement team that will include audit personnel with extensive government audit experience. The key individuals available to be assigned to this engagement and their roles are as follows:

Douglas E. Zimmerman, CPA will serve as the engagement partner in charge of our relationship with the Town of West Seneca. Doug will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting policy, participate in the planning phases of our engagement, review all working papers and reports prepared, and attend meetings with management and the Board. He has over 33 years of public accounting experience and currently functions as a partner in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically municipalities. Doug is licensed in New York State as a Certified Public Accountant.

Joseph M. Klimek, CPA will serve as the engagement quality control review partner. Joe will provide a secondary review of all deliverables and critical engagement decisions and will be available throughout the engagement to consult and review on any auditing and accounting questions that may arise. He has over 41 years of public accounting experience. He currently functions as a partner in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically municipalities. Joe is licensed in New York State as a Certified Public Accountant.

David S. Gabel, CPA will serve as an engagement director, overseeing the day-to-day performance of the audit. Dave has over 31 years of public accounting experience. He currently functions as a manager in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically municipalities. Dave is licensed in New York State as a Certified Public Accountant.

Michael Prentice will be a senior accountant assigned to this engagement. Mike has over two years of public accounting experience. He currently functions as a senior accountant and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically municipalities.

Staff Accountant: Your account will also be assigned an additional staff accountant from the Firm's Government Audit Practice Group who will work as part of the engagement team in performing your audit.

Continuing Professional Education

With regard to continuing professional education (CPE), each of our staff members is required to complete an annual minimum of 40 hours of CPE programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with generally accepted Government Auditing Standards (GAGAS) (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of CPE in subjects directly related to the government environment and government auditing. Due to the substantial volume of governmental audits performed, our Firm continually monitors staff CPE compliance with the GAGAS requirements. All of the individuals listed above are in compliance with the CPE requirements.

Continuity of Staff

Continuity is an important element when selecting a CPA firm. We are committed to maintaining the same team of professionals (Senior through Partner) on your engagement year after year. We strive at strengthening our team members' client relationship by maintaining this level of continuity. However, in the event our clients request that there be a rotation of any level of staffing, we have a significant amount of bench strength and can easily accommodate that request.

Turnover in the public accounting industry typically averages over 20 percent annually. EFPR Group, CPAs, PLLC has taken numerous steps to try to keep turnover as low as possible. We believe that this results in the ability to provide improved professional services to our clients. The firm's turnover over the last three years has been approximately eight percent, less than half the industry average.

Our Firm has numerous policies in place in order to retain and monitor the professional staff in the Firm. We have a career advisor program which match senior professionals with junior staff to allow individualized career monitoring and guidance. We also have a robust flexible schedule program which allow staff to modify their work schedule to allow for an appropriate work/life balance.

SPECIFIC AUDIT APPROACH

Our audits are made in accordance with auditing standards generally accepted in the United States of America and, accordingly, include such tests of the accounting records and other auditing procedures as we consider necessary and appropriate in order to express an opinion on the financial statements.

Although audits conducted by different firms should all comply with certain professional requirements and thus might appear identical in nature, you should distinguish individual firms by at least two key factors:

1. The extent to which the firm understands or expands its understanding of your Town in advance of the audit and tailors its auditing procedures to the conditions and needs of the Town.
2. The pertinent skills and processes the auditor can bring to bear upon the engagement to ensure an effective and efficient audit.

Transition from Current Auditor

Changing auditors for the Town should not be a difficult task. Fortunately, your proposed engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their work papers, documenting and understanding your business processes, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from the Town's management, along with mutually agreed-upon response dates. Our objective as your professional service provider will be to front load as much work as possible, including our transition as your external auditor. Because of your engagement team's experience with municipalities and other governmental organizations, our engagement team will hit the ground running, resulting in minimal disruption to your day-to-day operations.

Financial Statement Audit

Audit examinations performed by our Firm are conducted from a risk-based approach. This approach yields two major benefits:

- Maximization of understanding of the Town's operating environment, and
- Minimization of audit time by starting with broad considerations and narrowing to specific audit objectives in critical areas.

The audit of the financial statements of the Town of West Seneca will consist of the following four phases:

- Planning
- Systems evaluation
- Testing
- Reporting
- Planning is the first step in the audit engagement and provides the foundation for the direction of the audit. This phase of the audit involves meeting with the Audit Committee and management of the Town to clearly identify the lines of communication, perform the risk analysis, discuss the audit scope and concerns and

set expectations. While facilitating an understanding between our firm and the Town, we highlight areas, which will receive emphasis during our audit. This type of analytical review process permits identification of critical areas. As a result, appropriate audit procedures are focused therein.

- Systems Evaluation consists of the following steps:
 - A review of internal control systems of the Town;
 - A review of the information technology systems utilized by the Town to prepare its accounting records and monitor compliance with regulatory requirements;
 - An identification of control strengths and weaknesses in management and accounting controls; and
 - The development of a tailored audit program to be responsive to the Town's concerns and reflective of the internal control system.
- Testing is the largest part of the audit process and includes both compliance test of internal controls and regulatory requirements and substantive test of the Town's financial data.

The EFPR Group, CPAs, PLLC uses sampling in selecting items for examination by compliance and/or substantive tests where it is determined to be cost beneficial to sample the population. Our Firm has an Audit and Accounting Manual which contains procedures for the control and evaluation of sampling risk, selection of samples, and evaluation of sample results.

Audit sampling will normally be used to perform the following tests:

- Substantive tests as part of the audit of the Town's basic financial statements;
 - Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used are being applied as prescribed;
 - Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements.
- Reporting is completed at the conclusion of the audit process. This phase will include the preparation of the draft financial statements and management letter. Management of the Town will be provided drafts of all reports. These drafts will be reviewed in detail and any questions or concerns of management will be appropriately addressed. Reports will only be finalized after approval of management and the Audit Committee of the Town.

Our management letter will discuss internal control recommendations and suggestions for procedural improvements we identified as part of the audit. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Town's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact.

As part of our risk assessment procedures of the Town, we review and document the five components of internal control. A description of the components of internal control is as follows:

- Control environment sets the tone of an organization influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- Risk assessment is the entity's identification and analysis of relevant risks to the achievement of its objectives. This forms a basis for determining how the risks should be managed.

- Control activities are the policies and procedures that help to ensure that management’s directives are carried out.
- Information and communication are the means to identify, capture, and exchange information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring is the process that assesses the quality of internal control performance over time.

Level of Staff and Number of Hours to be Assigned

The following is an estimated number of hours by staff classification for each segment of the Town’s audit:

<u>Phase</u>	<u>Estimated number of hours</u>			<u>Total</u>
	<u>Partner</u>	<u>Director</u>	<u>Senior/Staff</u>	
Planning	5	5	10	20
Systems evaluation	8	12	20	40
Testing	7	33	170	210
Reporting	<u>20</u>	<u>10</u>	<u>10</u>	<u>40</u>
	<u>40</u>	<u>60</u>	<u>210</u>	<u>310</u>

Sample Sizes and Type and Extent of Testing

The results of our interim testwork and the planning phase of the final fieldwork will determine the extent of testwork that will be necessary during the audit. Sample sizes will be determined based on the assessment of control risk and materiality. Tests of details of transaction (substantive tests) will be performed on certain account balances of significant audit areas that are determined during the planning phase of our audit.

Our audit approach will use statistical and non-statistical sampling utilizing data extraction software as a means of testing internal controls and tests of the details of transactions. The sample size is determined based on the effectiveness of internal controls, the risk assessment and the materiality of the transaction class being tested. Sample size will vary depending on the assessment of control risk.

Type of Analytical Procedures to be Used in the Engagement

Analytical procedures are performed during the planning and testing phases of the audit. Analytical procedures are applied to the basic financial statements as a whole, as well as at the individual fund level. The primary objective of the analytical procedures is to determine the propriety of fluctuations in account balances as well as determining whether account balances are in line with expected results (i.e. budgeted amounts).

Approach to be Taken to Gain and Document an Understanding of the Town’s Internal Control Structure

Our Firm will use the Committee of Sponsoring Organizations of the Treadway Commission (COSO) “Internal Control - Intergrated Framework” (the COSO report) as a broad framework of criteria against which to evaluate the effectiveness of the internal controls.

Our Firm will obtain an understanding of the Town’s policies and procedures, including an understanding of the internal control system of the Town. Additionally, we will obtain the Town’s budget and related materials, organizational charts and any internally developed manuals that are pertinent to the audit. The understanding of the Town’s internal control system will include each of the components of the control structure such as:

- Control environment.
- Information and communication.
- Risk assessment.
- Monitoring.
- Control activities.

Approach to be Taken in Determining Laws and Regulations that will be Subject to Audit Test Work

The sample size used to test internal controls over financial reporting is determined using a method similar to the one described previously (e.g. assessing the control risk). The tests performed will include tests of attributes to determine compliance with the applicable laws and regulations. These laws and regulations include New York State General Municipal Law and local law. The sample size will vary for each attribute tested. All of our staff have access to the Firm’s technical library including: authoritative standards, applicable laws and regulations and programs manual, as well as our on-line resources of applicable municipal laws.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

The sampling selection method used will be random. Materiality will vary for each account class being tested. The confidence level or degree of reliability, which is the confidence that all errors exceeding materiality would be discovered if any, occurred, will be 95%. The range of error for each of the objectives indicated above will be less than 2%. The tests performed will include tests of attributes to determine compliance with the applicable laws and regulations. These laws and regulations include New York State General Municipal Law and local law.

Scope of Services

The following is an outline of the services to be provided to the Town of West Seneca for the years ending December 31, 2020, 2021 and 2022, and two option years ending December 31, 2023 and 2024:

- Audit the financial statements 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. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Issue a report on internal control over financial reporting and a report on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Prepare a letter to management detailing comments and suggestions for improvements in internal controls, general management techniques or changes in accounting principles that come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Perform agreed-upon procedures of the Town Justice Court as contained in the “Handbook for Town and Village Justices and Court Clerks” issued by the New York State Office of the State Comptroller and issue a report thereon, including comments and suggestions for improvements that come to our attention as we perform our procedures. These procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.
- Perform agreed-upon procedures over the accounting records maintained by the Town Clerk/Receiver of Taxes and issue our report thereon, including comments and suggestions for improvements that come to our attention as we perform our procedures. Our procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants

- Attend a meeting with the Town Board at a regularly scheduled meeting to review the results of our audit of the financial statements and trends that could impact the Town.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Town and (b) the progress toward fulfilling current needs and future objectives.

SIMILAR ENGAGEMENTS WITH OTHER MUNICIPALITIES

Our Firm provides various audit services to numerous governmental organizations. The following individuals may be contacted to provide references with regard to the quality of our Firm's work:

Town of Fishkill

Scope of work: Audit of financial statements.
 Date: 2019 and ongoing
 Contact: Mr. Ozzy Albra
 Supervisor
 807 Route 52
 Fishkill, New York 12524
 (845) 831-7800 ext 3309
ozzyalbra@aol.com

Town of Cortlandt

Scope of work: Audit of financial statements and assist in the preparation of the CAFR and submittal for GFOA certificate.
 Date: 2016 and ongoing
 Contact: Ms. Patricia Robcke
 Comptroller
 1 Heady Street
 Cortlandt Manor, New York 10567
 (914) 734-1070
patty@townofcortlandt.com

City of Beacon

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.
 Date: 2016 and ongoing
 Contact: Ms. Susan Tucker
 Director of Finance
 One Municipal Plaza
 Beacon, New York 12508
 (845) 838-5066
stucker@cityofbeacon.org

Town of Ulster

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.
 Date: 2009 and ongoing
 Contact: Mr. James E. Quigley, 3rd
 Supervisor
 1 Town Hall Drive
 Lake Katrine, New York 12449
 (845) 382-2765
ulstersupervisor@townofulster.org

Town of Plattsburgh

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.

Date: 2016 and ongoing

Contact: Mr. Michael S. Cashman
Town Supervisor
151 Banker Road
Plattsburgh, New York 12901
(518) 562-6801
michaelc@townofplattsburgh.org

INDEPENDENCE

The EFPR Group, CPAs, PLLC is independent of the Town of West Seneca as defined by generally accepted auditing standards and U.S. Government Accountability Office (GAO)'s Government Auditing Standards. Accordingly, no relationship exists between the EFPR Group, CPAs, PLLC and the Town or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Town.

LICENSED TO PRACTICE IN NEW YORK STATE

The EFPR Group, CPAs, PLLC is licensed to practice in New York State. Please see Appendix A for evidence of the firm's license to practice and licenses of key individuals to be assigned to the engagement.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Based on our engagement team's vast experience and in-depth knowledge of municipalities and other governmental organizations, and after a detailed review of the request for proposal and scope of services to be provided, we do not currently anticipate any audit problems and are confident that the services requested by the Town of West Seneca can be delivered in a timely fashion in accordance with the fee structure as outlined in the cost section of our proposal.

PEER REVIEW

The EFPR Group, CPAs, PLLC retains an independent accounting firm to conduct a review of its system of quality control every three years in accordance with the rigorous standards of the American Institute of Certified Public Accountants. In June 2020, our Firm successfully completed the most recent peer review of its accounting and auditing practice. The review determined that the Firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants. Our Firm has received the highest rating possible (pass) with no letter of comments being required in each of its last ten peer reviews. According to the peer review team, less than one percent of the firms in the nation achieve this level of excellence. We believe that this attests to our commitment to quality. Peer reviews, which are performed every three years, are required of all CPA firms and are conducted in accordance with rules issued by the American Institute of Certified Public Accountants. (See Appendix C for a copy of the report issued in connection with our most recent peer review.)

* * * * *

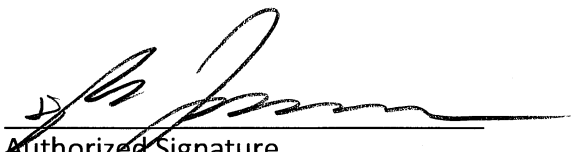
Town of West Seneca

COST PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

- a. Name of Firm: EFPR Group, CPAs, PLLC
- b. The person signing the proposal indicated below is entitled to represent the EFPR Group, CPAs, PLLC, empowered to submit the bid and authorized to sign a contract with the Town of West Seneca.
- c. The EFPR Group, CPAs, PLLC currently has insurance coverage that meets all requirements of the Town of West Seneca. Specifically, we carry Commercial General Liability Insurance with an amount of \$2,000,000 combined single limit and \$4,000,000 in the aggregate; Comprehensive Business Automobile Insurance with an amount of \$1,000,000 each accident; and Professional Liability Insurance with an amount of \$3,000,000 each occurrence and \$3,000,000 in the aggregate. Upon award of contract, we will provide to the Town the appropriate insurance certificates naming the Town as an additional insured.
- d. The total all-inclusive maximum price for the years ending December 31, 2020, 2021 and 2022, and two option years ending December 31, 2023 and 2024 will be as follows:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Town of West Seneca	\$ 21,500	21,800	22,100	22,400	22,700
Town Justice Court	2,500	2,550	2,600	2,650	2,700
Town Clerk/Receiver of Taxes	<u>3,800</u>	<u>3,850</u>	<u>3,900</u>	<u>3,950</u>	<u>4,000</u>
Total	\$ <u>27,800</u>	<u>28,200</u>	<u>28,600</u>	<u>29,000</u>	<u>29,400</u>

These are the ALL-INCLUSIVE FEES to be charged to the Town and include all costs, including report reproduction and similar expenses (travel, phone, clerical, postage, etc.).



 Authorized Signature
 Douglas E. Zimmerman, CPA
 Partner

September 8, 2020

 Date

Town of West Seneca

COST PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Rates by Partner, Specialist, Supervisory and Staff Level, Times Hours Anticipated for Each

The following table illustrates the estimated number of hours and the discounted hourly billing rates by staff classification for the year ended December 31, 2020:

	<u>Estimated number of hours</u>	<u>Discounted hourly billing rates</u>	<u>Total</u>
Partner	40	\$ 149	\$ 5,960
Director	60	105	6,300
Senior accountant	120	80	9,600
Staff accountant	<u>90</u>	<u>66</u>	<u>5,940</u>
Total	<u>310</u>		\$ <u>27,800</u>

Out-of-Pocket Expenses

The fees listed in the proposal are the ALL-INCLUSIVE FEES to be charged to the Town and include all costs, including report reproduction and similar expenses (travel, phone, clerical, postage, etc.).

Rates for Additional Professional Services

In the event additional services are requested by the Town of West Seneca, the discounted hourly rates for the year ended December 31, 2020 will be as follows:

Partner	\$ 149
Director	105
Senior accountant	80
Staff accountant	<u>66</u>

Any such additional work shall be performed only if set forth in an addendum to the contract between the Town of West Seneca and the EFPR Group, CPAs, PLLC.

Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billing shall cover a period of not less than a calendar month.

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you may desire. Please contact us if there are any questions regarding this letter.

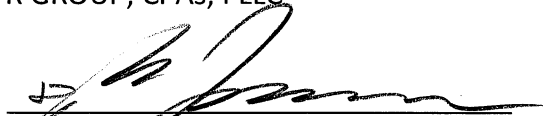
A copy of this letter is enclosed; if the terms of this proposal are satisfactory to you please sign the copy and return it to me at your convenience.

ACCEPTED:

EFPR GROUP, CPAs, PLLC

TOWN OF WEST SENECA

By:



Douglas E. Zimmerman, CPA
Partner

By: _____

Date: September 8, 2020 _____

Date: _____

Appendix A

**Detailed Resumes of Key Members of the
Firm's Government Audit Practice Group**

Business Entity Information *

09/07/2020

Name : EFPR GROUP CPAS PLLC
Street Address :
280 KENNETH DRIVE
SUITE 100
ROCHESTER, NY 146230000

Business Entity : Professional Service Limited Liability Company
Company ID# : 109311
Initial Filing Date : 07/07/15
Current Through : 06/30/21

Members/Managers : Click on license number link to the left of professional's name for detailed information.

[041677](#) LEISNER JAMES K -
[045109](#) VENISKEY DAVID P -
[045346](#) KELLNER CRAIG S -
[046154](#) KEHM JOSEPH JAMES -
[052478](#) JACOB MARK D -
[052816](#) KLIMEK JOSEPH M -
[059290](#) HEALY SCOTT L -
[060798](#) ZIMMERMAN DOUGLAS EDWARD -
[063844](#) DAVIS RICHARD JAMES -
[066232](#) HILL KEVIN CURTIS -
[066732](#) DILUIGI MARIO -
[069897](#) MARASCO JAMES IMMANUEL -
[072667](#) PROVVIDENZA NORMAN A -
[073803](#) URBAN DAVID ANDREW -
[078202](#) RUTECKI MAUREEN MACDONALD -
[078580](#) OSBORN KELLY ANN -
[080111](#) WILLIAMS ROBERT JAMES -
[081297](#) TOMEI VINCENT JAMES III -
[083963](#) DOODY MICHAEL ROBERT -
[090478](#) JOHNSTON CHRISTOPHER MICHAEL -
[100088](#) NILES THOMAS FRANCIS -

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- Use your browser's back key to return to establishment list.
- You may [search](#) to see if there has been recent disciplinary action against this registered establishment.



Douglas E. Zimmerman, CPA
Partner

Doug has over 33 years of public accounting experience. He currently functions as a Partner of the EFPR Group, CPAs, PLLC and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Doug received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo in 1986. He was licensed in New York State as a Certified Public Accountant in 1989 and in the State of Florida in 2015.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

SUNY Geneseo – B.S., Accounting,
1986

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

dzimmerman@efprgroup.com

License Information *

09/07/2020

Name : ZIMMERMAN DOUGLAS EDWARD

Address : RUSHVILLE NY

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 060798

Date of Licensure : 03/29/1989

Additional Qualification : Not applicable in this profession

Status : REGISTERED

Registered through last day of : 08/23

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- Use your browser's back key to return to licensee list.
- You may [search](#) to see if there has been recent disciplinary action against this licensee.
- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



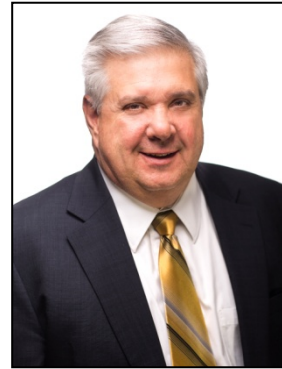
Joseph M. Klimek, CPA
Partner

Joe has over 41 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Joe received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 1979. He was licensed in New York State as a Certified Public Accountant in 1983.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
**serves on the Government Accounting and Audit Committee*
Government Finance Officers Association



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

SUNY Buffalo – B.S., Accounting,
1979

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

jklimek@efprgroup.com

License Information *

09/07/2020

Name : KLIMEK JOSEPH M

Address : E AMHERST NY

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 052816

Date of Licensure : 01/14/1986

Additional Qualification : Not applicable in this profession

Status : REGISTERED

Registered through last day of : 12/20

* Use of this online verification service signifies that you have read and agree to the [terms and conditions of use](#). See [HELP glossary](#) for further explanations of terms used on this page.

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



Joseph J. Kehm, CPA, CGMA
Partner

Joe has over 40 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Joe received a Bachelor of Science degree in Accounting from St. John Fisher College in 1980. He was licensed in New York State as a Certified Public Accountant in 1982 and the State of Virginia in 2004. He is also a Chartered Global Management Accountant.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
Virginia Society of Certified Public Accountants
New York State Association of School Business Officials
Government Finance Officers Association



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

St. John Fisher College – B.S.,
Accounting, 1980, Magna Cum
Laude

CONTACT

PHONE (585) 340-5178

FAX (585) 340-5278

E-MAIL

jkehm@efprgroup.com

David S. Gabel, CPA
Director

Dave has over 31 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Dave received a Bachelor of Science degree in Accounting from State University of New York College at Fredonia in 1988. He was licensed in New York State as a Certified Public Accountant in 1990.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Government
Nonprofit
Construction and Real Estate

EDUCATION

SUNY Fredonia – B.S., Accounting,
1988

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

dgabel@efprgroup.com

License Information *

09/07/2020

Name : GABEL DAVID SCOTT

Address : SILVER CREEK NY

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 067954

Date of Licensure : 05/05/1992

Additional Qualification : Not applicable in this profession

Status : REGISTERED

Registered through last day of : 05/21

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



Kristie M. Beach, CPA
Director

Kristie has over 16 years of public accounting experience. She currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Kristie received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo. She was licensed in New York State as a Certified Public Accountant in 2006.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Nonprofit

EDUCATION

SUNY Geneseo – B.S., Accounting

CONTACT

PHONE (585) 340-5144

FAX (585) 340-5244

E-MAIL

kbeach@efprgroup.com

Brent M. Jensen, CPA
Director

Brent has over 13 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Brent received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2013.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

bjensen@efprgroup.com

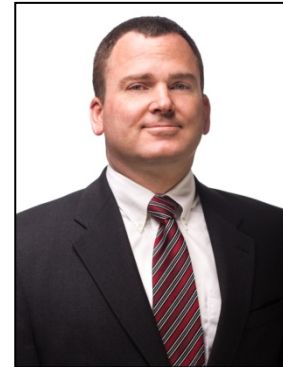
John S. Costilow, CPA
Director

John has over 13 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

John received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2008.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

jcostilow@efprgroup.com

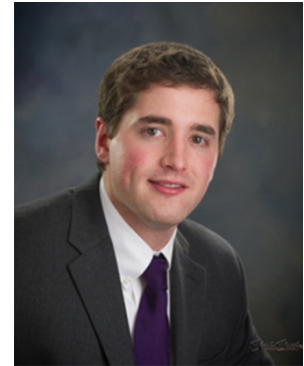
Thomas E. Smith, CPA
Director

Tom has over eight years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Tom received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2011 and a Master of Science degree in Accounting from State University of New York College at Buffalo in 2012. He was licensed in New York State as a Certified Public Accountant in 2015.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
Central Terminal Restoration Corporation, *Treasurer*



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2011
SUNY Buffalo - M.S., Accounting,
2012

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

tsmith@efprgroup.com

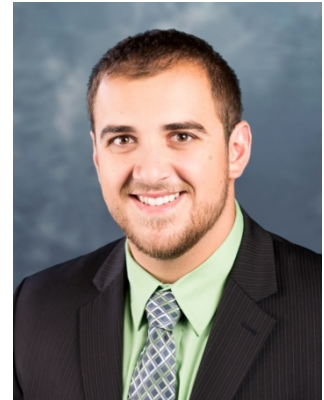
Jeffrey N. Jones, MSA
Supervisor

Jeff has over five years of public accounting experience. He currently functions as a Supervisor of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Jeff received a Bachelor of Science and a Master of Science degree in Accountancy from Daemen College in 2014.

Professional Affiliations and Community Affiliations

Hull House Foundation, *Board Trustee*



PRACTICE AREAS

Governmental Accounting
Nonprofit

EDUCATION

Daemen College – B.S.,
Accountancy
Daemen College - M.S.A.,
Accountancy, 2014

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

jjones@efprgroup.com

Brian D. Sawma
Supervisor

Brian has over six years of public accounting experience. He currently functions as a Supervisor of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Brian received a Bachelor of Business Administration degree in Accounting in 2013 and a Masters of Business Administration degree in Accounting in 2016 from Niagara University.



PRACTICE AREAS

Governmental Accounting
Nonprofit

EDUCATION

Niagara University – B.B.A.,
Accounting, 2013
Niagara University - M.B.A.,
Accounting, 2016

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

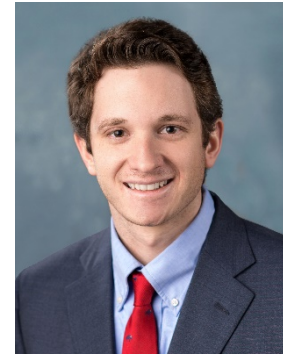
E-MAIL

bsawma@efprgroup.com

Michael Prentice
Senior Accountant

Mike has over two years of public accounting experience. He currently functions as a Senior Accountant of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Mike received a Bachelor of Science degree in Accounting and a Bachelor of Science degree in Finance from State University of New York College at Fredonia in 2017.



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

SUNY Fredonia – B.S., Accounting,
2017
SUNY Fredonia - B.S., Finance,
2017

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

mprentice@efprgroup.com

Appendix B

Partial Government Client List

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Amagansett Union Free School District
- * Athens Area School District
- Barnard Fire District
- * Berkshire Union Free School District
- Binghamton-Johnson City Joint Sewage Board
- * BLaST Intermediate Unit 17
- Borough of Sayre
- Borough of South Waverly
- * Brentwood Union Free School District
- Brighton Fire District
- Broome County Land Bank Corporation
- * Canton Area School District
- * Canton Housing Authority
- Cayuga Tobacco Asset Securitization Corporation
- Central Falls School District
- Chelsea Fire District
- Chemung County Property Development Corporation
- Chemung Tobacco Asset Securitization Corporation
- * City of Amsterdam
- * City of Beacon
- * City of Destin
- City of Dunkirk Housing Authority
- City of Lackawanna
- * City of Oneonta Housing Authority
- City of Port Richey
- * City School District of New Rochelle
- City University of New York (CUNY)
- * Cortland Housing Authority
- * County of Allegany
- * County of Chemung
- * County of Cortland
- * County of Delaware
- * County of Lewis
- * County of Orleans
- * County of Saratoga
- * County of Washington
- Deferred Compensation Plan for the Employees of Chemung County
- Deferred Compensation Plan for the Employees of Delaware County

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Deferred Compensation Plan for the Employees of Lewis County
- Deferred Compensation Plan for the Employees of the Islip Resource Recovery Agency
- Deferred Compensation Plan for the Employees of the Town of Huntington
- Deferred Compensation Plan for the Employees of the Town of Union
- Dental Care Center State University of New York at Stony Brook
- Dutchess County Soil and Water Conservation District
- * East Hampton Union Free School District
- * East Quogue Union Free School District
- * Empire State Development Corporation
- Fire District No. 1 - Town of Elmira
- Fire District No. 3 of the Town of Plattsburgh
- Fishers Island Ferry District
- Fishers Island Union Free School District
- Fort Montgomery Fire District
- Genesee Tobacco Asset Securitization Corporation
- * Geneva Housing Authority
- * Glen Cove Industrial Development Agency
- * Glen Cove Community Development Agency
- * Gloversville Housing Authority
- Greenwood Lake Joint Fire District
- HealthSource RI Trust
- * Harlem Community Development Corporation
- * Harrietstown Housing Authority
- * Hempstead Union Free School District
- Henrietta Fire District
- * Herkimer Housing Authority
- * Hudson River Park Trust
- * Ilion Housing Authority
- * Ithaca Housing Authority
- Lake Champlain-Lake George Regional Planning Board
- Land Reutilization Corporation of the Capital Region
- LeRoy Fire District
- * Lower Manhattan Development Corporation
- Nassau County Deferred Compensation Plan
- * New Rochelle City School District
- New York City Administration for Children's Services
- New York City Department of Corrections
- New York City Department of Social Services

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- New York City Department for the Aging
- New York City Department of Citywide Administrative Services
- New York City Department of Health and Mental Hygiene
- New York City Department of Homeless Services
- New York City Department of Probation
- New York City Human Resources Administration
- New York City Tax Lien Trusts (four trusts)
- * New York Convention Center Development Corporation
- New York Convention Center Operating Corporation (Javits Center)
- * New York Empowerment Zone Corporation
- * New York Job Development Authority
- New York State Assembly
- New York State Affordable Housing Corporation
- New York State Bridge Authority
- New York State Dairy Promotion Order
- * New York State Department of Taxation and Finance
- New York State Department of Transportation
- New York State Division of the Budget
- New York State Executive Chamber
- New York State Homeless Housing Assistance Corporation
- New York State Legislative Bill Drafting Commission
- New York State Office for People With Developmental Disabilities
- New York State Office of Alcoholism and Substance Abuse Services
- New York State Office of the State Comptroller
- New York State Office of General Services
- New York State Senate
- New York State Unified Court System
- * New York State Urban Development Corporation
- * Newark Housing Authority
- * Niagara Falls Water Board
- Niagara-Orleans Regional Land Improvement Corporation
- * Northeast Bradford School District
- Northern Tier Career Center
- * Ogdensburg Bridge and Port Authority
- Ontario County Industrial Development Agency
- * Orleans County Industrial Development Agency
- * Oysterponds Union Free School District
- Palisades Interstate Park Commission New Jersey Section and New York Section

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- * Pawling Central School District
 - Pine Hill Fire District No. 5
 - Quassaick Bridge Fire District
 - Remsenburg-Speonk Union Free School District
- * Rhinebeck Central School District
 - Ridge Culver Fire District
- * Rome Housing Authority
- * Rockville Centre Union Free School District
- * Roosevelt Island Operating Corporation
- * Roosevelt Union Free School District
- * St. Johnsville Housing Authority
- * Sachem Central School District
- * Sayre Area School District
 - Sayre Public Library
- * Scarsdale Union Free School District
- * Seneca Nation Housing Authority
 - South Waverly Municipal Authority
- * Southern Tioga School District
 - Steuben County Economic Development Corporation
 - Steuben County Industrial Development Agency
 - Suffolk County 401(a) Terminal Pay Plan
 - Suffolk County Department of Public Works
- * Syracuse Housing Authority
- * Three Village Central School District
 - Tobacco Settlement Financing Corporation
- * Towanda Area School District
 - Town of Beekman
- * Town of Cortlandt
 - Town of Elmira
 - Town of Erwin
 - Town of Fishkill
 - Town of Gates
 - Town of Hempstead Sanitary District Number Seven
 - Town of Lumberland
 - Town of Mexico
 - Town of Plattsburgh
- * Town of Southeast
 - Town of Ulster

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Town of Union
- Town of Wellsville
- * Ulster County Community College
- University at Albany Athletics Department
- Valley Joint Sewer Authority
- * Vernon-Verona-Sherrill Central School District
- Village of Cold Spring
- * Village of Delhi
- Village of Heuvelton
- Village of Montebello
- Washingtonville Central School District
- Waterfront Commission of New York Harbor
- * Watershed Agricultural Council of the New York City Watersheds, Inc.
- * Watertown Housing Authority
- Wayne County Civic Facility Development Corporation
- Wayne County Industrial Development Agency
- West Genesee Central School District
- * William Floyd Union Free School District
- Williamsville Central School District

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Appendix C

Peer Review Letter



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Cole F. Beehner, CPA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Report on the Firm's System of Quality Control

June 8, 2020

To the Partners of EFPR Group LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of EFPR Group LLP (the firm) in effect for the year ended November 30, 2019. 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 engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans. 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 EFPR Group LLP, in effect for the year ended November 30, 2019, 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*. EFPR Group LLP has received a peer review rating of *pass*.

Deluzio & Company LLP

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