

**Town of West Seneca, New York**  
**Evaluation of Proposals to Serve – Professional Auditing Services**  
**December 21, 2020**

**Technical quality**

**a. Expertise and Experience**

**i. The engagement teams past experience and performance on comparable municipal engagements (20)**

**RA MERCER:** Franklin County, Bemus Point School District, Clymer Central School District, Auburn Housing Authority, Municipal Housing Authority of the City of Utica. **Score of 15 due to moderate similar local audit experience**

**EFPR GROUP:** Town of Fishkill, Town of Cortlandt, City of Beacon, Town of Ulster, Town of Plattsburgh. **Score of 10 due to moderate similar audit experience**

**ALLIED CPAS:** Town of Hamburg, City of North Tonawanda, Town of Ridgeway, Town of Kendall. **Score of 20 due to moderate similar local audit experience**

**ii. The engagement team's commitment to the government sector including professional memberships, and commitment to staff development in governmental accounting and auditing (20)**

**RA MERCER:** Performs engagements for over forty not for profit and governmental organizations in New York State and has developed a great deal of expertise on these engagements. Two of their partners are qualified peer reviewers and perform reviews of firms similar to their own. Firm personnel have been involved in working with governmental and not for profit organizations for over 35 years. We understand and are concerned about the financial problems and issues affecting our clients each year and are committed to providing the highest quality service at a reasonable cost. **Score of 12**

**EFPR GROUP:** Substantial experience with regard to providing audit and related services for over 175 governmental organizations annually. Their Government Audit Practice Group provides timely services to governmental organizations located throughout New York State. **Score of 10**

**ALLIED CPAS:** They audit or provide technical services to numerous municipalities throughout New York State. This background and experience gives the maximum value for Town resources. 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.;

**Score of 10**

- iii. **Other specific experience and projects completed by the local firm to assist comparable municipalities to enhance operations and internal controls, and address current issues facing government including relevant experience related to assessing and implementing GASB (20)**

**RA MERCER:** Two partners are qualified peer reviewers for other CPA firms. **Score of 10**

**EFPR GROUP:** CAFRs, consulting services to clients to implement GASB 33 Accounting and Financial Reporting for nonexchange transactions and GASB 34 Basic Financial Statements and MD&A (compiling financial statements), also assisted with implementation of infrastructure reporting, implementation of fixed asset policies and procedures, and reporting of infrastructure costs and assistance and guidance in preparing the MD&A. Also with the implementation of GASB 75. **Score of 15**

**ALLIED CPAS:** 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. **Score of 10**

**b. Audit approach**

- i. **Adequacy of proposed staffing plan for various segments of the engagement. (8)**

**RA MERCER:** 217 hours Christopher Zera, CPA, Partner, manager unknown, staff unknown, concurring partner unknown **Score of 8 has knowledge of hours needed due to being the Town's predecessor auditor.**

**EFPR GROUP:** 310 hours Partner, Joseph Klimek CPA, 41 years public accounting; Concurring Partner, Douglas Zimmerman, 33 years public accounting, Partner Joseph Kehm, 40 years public accounting; Director David Gabel, 31 years public accounting, Director Kristie Beach 16 years public accounting, Manager, Thomas Smith, CPA, 5 years public accounting; Senior Accountant, Brian Sawma, 5 years public accounting experience, not a CPA; staff accountant **Score of 8**

**ALLIED CPAS:** 260 hours Partner Jason Mayausky, CPA, 15 years governmental experience, Richard Ertel, CPA, 42 years governmental experience, Manager Angela Dussault, CPA, 11 years governmental experience, Senior Auditor Ryan Zelli, CPA 5 years governmental audit experience.

ii. **Adequacy of sampling techniques and analytical procedures. (8)**

**RA MERCER:** Sampling is used extensively in testing transactions and account balances for all audits. Sampling is tailored to the specific population being tested and size generally ranges from 25-60 items depending on the size of the balance or the number of transactions in the population being sampled. Pre analytical procedures will be performed in planning and during substantive testing throughout the audit. **Score of 8**

**EFPR GROUP:** Determined by interim testwork and planning. Sample sizes will be determined based on the assessment of control risk and materiality. Substantive tests will be performed on certain account balances of significant audit areas. Use of statistical and non-statistical sampling – based on risk **Score of 8**

**ALLIED CPAS:** Anticipates identification of audit areas, general purpose financial statements of the Town, federal programs-major and non major. Includes pre-audit conference, planning, sample audit tests, substantive and compliance testing, consultation and review, exit conference and Board Presentation. **Score of 8**

iii. **Commitment to communicate frankly with the Town's Board and management. (4)**

**RA MERCER:** no indication otherwise **Score of 4**

**EFPR GROUP:** no indication otherwise **Score of 4**

**ALLIED CPAS:** no indication otherwise **Score of 4**