

**Town Board Meeting
Town of Bergen
August 28, 2013**

I Call to Order 7:00pm.

Prayer Almighty God, grant us wisdom that we may remember as we work, that we are servants of our constituency and all our decisions should be in the best interests of the Town and its citizens, entirely unblemished by any thoughts of personal benefit. Bless us with tolerance and understanding for opinions differing from our own and help us keep an open mind in gathering information before voting on all issues. Help us overcome any ignorance of our duties and enable us to learn more of the intricacies of the roles we have assumed. May we rest assured to know You are with us and will guide us through all we do. Amen.

Pledge to the flag

II Privilege of the Floor - None scheduled

III Approval of Meeting Minutes for – Aug. 13th 2013

IV Communications:

1. Certification of 2013 State Equalization Rate
2. Letter from Genesee Co. Sheriff's Office, Re: Annual Report
3. Mercy EMS Report for July 2013
4. Letter from A.O.T. Re: 2014 Dues
5. Summary of Bids for Refuse / Garbage Service
6. Letter from S.C.O.P.E., Re: Request for Resolution against NY S.A.F.E. Act.
7. Engagement Letter for 2013 Audit from EFP Rotenberg

V Board Members' items for addition to the agenda

VI Reports:

- Zoning / Code Enforcement
- Highway
- Update on Fuel Tank
- Update on Road Work

-Committees

- Highway & Parks
 - Next meeting Sept. 3rd
- Buildings
 - Library Carpet Cleaning Labor Day weekend.
 - Next meeting Sept. 9th
- Village Relations
 - Next meeting Sept. 9th
 - Joint Board Meeting tentatively set for Weds. 10/9

VII Old Business:

- Peachey Rd. Water District
- Project meeting scheduled for 9:00 am 9/11/13.

VIII New Business:

- Discussion / Approval of Refuse / Garbage Bid & Authorization for Contract
- Discussion / Approval of Engagement Letter for 2013 Audit.

IX Next Meeting Day: Next meeting Tuesday 09/10/13, 7:00 pm in the courtroom. Audit of the bills at 6:45 pm

X Adjournment:

Certificate of the Final State Equalization Rate
for the 2013 Assessment RollMr. Donald Cunningham , Supervisor
Town of Bergen
P.O. Box 249
Bergen, NY 14416 0249County of Genesee
Town of Bergen
Municipal Code: 182600 *****
Final State Equalization Rate: * 100.00 *

I, Brian F. Moon, hereby certify that on August 06, 2013 the State Office of Real Property Tax Services established a final State equalization rate of 100.00 for the above named municipality.

Brian F. Moon
Real Property Analyst 2

Note: Since your municipality did not file a complaint with respect to the tentative rate, the final equalization rate is the same as the tentative rate. Notice of the final rate will be filed with the clerk of the county legislative body and in the office of the State Comptroller.

Ms. Anne M. Sapienza , Appointed Assessor
Town of Bergen
13 South Lake Ave - Box 73
Bergen, NY 1441608/14/13
DSC



Municipal Code	Municipal Name	(A) 2012 State Equalization Rate	(B) 2013 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
182000	Town of Alabama	97.00	97.00 Tentative	0.00%
182200	Town of Alexander	93.00	100.00 Tentative	-2.99%
182600	Town of Bergen	100.00	100.00 Final	2.87%
183400	Town of Elba	93.00	100.00 Final	-0.84%
184400	Town of Stafford	100.00	100.00 Tentative	0.00%
189901	Genesee County C.A.P. #1 Town of Bethany Town of Darien Town of Pembroke	100.00	100.00 Tentative	0.00%
189902	Genesee County C.A.P. #2 City of Batavia Town of Batavia	100.00	100.00 Tentative	4.78%
189903	Genesee County C.A.P. #3 Town of Le Roy Town of Pavilion	100.00	100.00 Final	1.75%
189904	Genesee County C.A.P. #4 Town of Byron Town of Oakfield	100.00	100.00 Final	2.53%

Column C is the percentage change in the estimate of full value between the 2012 State equalization rate and the 2013 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as the other tentative rates are established in the county and as rates are finalized after the completion of rate complaint processing. You will be sent a complete report when we have established 2013 State equalization rates for all municipalities in your county.

2



Office of the Sheriff

Genesee County, New York

Gary T. Maha, Sheriff
William A. Sheron, Jr., Undersheriff

NEW YORK STATE
ACCREDITED AGENCY

August 9, 2013

Mr. Donald Cunningham
Supervisor
Town of Bergen
10 Hunter Street
P.O. Box 249
Bergen, NY 14416

Dear Mr. Cunningham:

Enclosed you will find the 2012 Annual Report for the Genesee County Sheriff's Office. You may also view the report on our departmental web page at:

www.co.genesee.ny.us/departments/sheriff

If you have any questions, please feel free to contact Sheriff Maha or Undersheriff Sheron at 585-345-3000 at x3501 and x3502, respectively,

Sincerely,

Carolyn Della Penna
Confidential Secretary
to Sheriff Gary T. Maha

Enclosure

08/14/13
DSC

Sheriff's Office
165 Park Road
Batavia, New York 14020
(585) 345-3000

Genesee County Jail
P.O. Box 151
Batavia, New York 14021-0151
(585) 343-0838



Trip Date IS BETWEEN 07/01/2013 AND 07/31/2013; AND Call Source IS FD GEN BERGEN - EB

FD GEN BERGEN - EB

Total number of responses including additional ambulance resources sent to scene and including additional patient contacts or refusals evaluated by crews on scene 11

The total number of Emergency Responses: 9
The total number of Non-Emergency Responses: 1

The total number of ALS (Paramedic) Responses or Evaluations: 10
The total number of BLS (Basic or Intermediate) Responses or Evaluations: 1

The total number of "Cancelled Enroute" 2
The total number of Responses that had a "Significant Weather Occurance" 0

6090	7/5/2013	17:59:45	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERGENCY
7936 SWAMP RD				UNITY-PARK RIDGE HOSPITAL	Response Time: 00:18:23
6158	7/7/2013	12:38:24	MEDIC3	A-MEMS 911 Response 1st Unit	911 EMERGENCY
6571 W SWEDEN RD					Response Time: Negative Time
NO TRANSPORT CANCELLED AT 12:44:30 Code 4 Cancelled Enroute					
6163	7/7/2013	15:55:33	BLS-3	A-MEMS 911 Response 1st Unit	911 EMERGENCY
8132 BUFFALO RD				STRONG MEMORIAL HOSPITAL	Response Time: 00:18:36
6267	7/10/2013	11:36:08	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERGENCY
303 BREW RD					Response Time: 00:15:57
NO TRANSPORT CANCELLED AT 12:12:12 C4 Patient Refused					
6307	7/11/2013	17:06:14	MEDIC1	A-MEMS 911 Response 1st Unit	911 EMERGENCY
7523 GILBERT RD				UNITED MEMORIAL MEDICAL CENTER	Response Time: 00:17:26
6334	7/12/2013	10:56:43	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERGENCY
8070 CHILI AVE				STRONG MEMORIAL HOSPITAL	Response Time: 00:15:05
6361	7/13/2013	03:04:58	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERGENCY
23 N LAKE AVE					Response Time: Negative Time
NO TRANSPORT CANCELLED AT 03:22:27 Code 4 Cancelled Enroute					
6400	7/14/2013	02:20:35	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERGENCY
14 GIBSON ST				STRONG MEMORIAL HOSPITAL	Response Time: 00:15:06
6491	7/16/2013	11:26:00	MEDIC2	A-MEMS 911 Response 1st Unit	RCPT TX OTHR AGENCY
18 CHURCH ST				MEDIC ON BOARD BERG STRONG MEMORIAL HOSPITAL	Response Time: 00:17:26
6564	7/18/2013	01:03:23	MEDIC2	A-MEMS 911 Response 1st Unit	911 EMERG-NLS
14 EMILY CT				STRONG MEMORIAL HOSPITAL	Response Time: 00:19:17
7054	7/30/2013	14:42:07	MEDIC3	A-MEMS 911 Response 1st Unit	911 EMERGENCY
80 NORTHFIELD DR				STRONG MEMORIAL HOSPITAL	Response Time: 00:26:07

08/19/13
DSC

3

FD GEN BERGEN - EB

Trip Date IS BETWEEN 07/01/2013 AND 07/31/2013; AND Call Source IS FD GEN BERGEN - EB

Response Time Minutes	Call Count	Cumulative Call Count	Percentage of Total Calls	Cumulative Percentage
- 15:00 - 15:15	2	2	29.00%	29%
- 15:46 - 15:59	1	3	14.00%	43%
17:00 - 17:59	1	4	14.00%	57%
18:00 - 18:59	2	6	29.00%	86%
26:00 - 26:59	1	7	14.00%	100%

Total Calls: ██████████ 7



THE ASSOCIATION OF TOWNS
of the State of New York

150 State Street, Albany, New York 12207

"Service and Representation for the 932 Town Governments of New York"

Gerry K. Geist, Executive Director - PHONE: [518] 465-7933 - FAX: [518] 465-0724
Website: www.nytowns.org

4

August 9, 2013

Supervisor
Town of Bergen
10 Hunter Street
Bergen, NY 14416

Dear Supervisor:

I write to advise you of the amount of your Town's dues for membership in the Association for 2014. As required by our Constitution, the Executive Committee, at its May 2013 meeting, established the dues structure for 2014. They recommended that the formula for 2014 remain the same as it was in 2013. A town's dues are based upon its "total revenues" (excluding one-time federal and state grants and enterprise funds).

The State Comptroller has supplied us with each town's "total revenues" for 2011, the latest year for which his office has complete information. According to the State Comptroller, "total revenues" for the **Town of Bergen** in 2011 were **\$1,549,735.00**. Applying the formula, which is reproduced and enclosed with this letter, your Town's dues for the year 2013 will be **\$800.00**. I trust this information will be helpful to you in preparing your 2014 town budget.

We cannot stress too strongly the importance of membership in the Association to the 932 towns of the State and their 8 million residents. Association membership for every town in the State is evidence to the legislative and executive branches of government, as well as the various departments with which we are in contact on your behalf, of the solidarity of town officials and how important they consider the needs of town government. Your Association has worked strenuously to stay in touch with key members of the Legislature and the Governor's office. Our access to these people is vital to the maintenance and restoration of programs and the opposition to many pieces of legislation injurious to town government. Without your support we cannot continue to work at this level. Our power is drawn from the strength of our membership.

We have also worked diligently to make available to you technical and legal support at a moments notice. Your membership insures that we will be able to continue to provide legal and technical assistance on a day-to-day basis for all of our towns – large and small. We will continue to expand our educational efforts – such as our Town Management School and new Summer Schools on Planning and Zoning which have been warmly received. Your town's membership is vital to the continuance of these programs

Your Town's continued support of our endeavors during 2014 is vital to town government and will be very much appreciated.

Kindest regards,

Gerry K. Geist

GKG/kas

08/26/13
DSC

4

**Association of Towns of the State of New York
Dues Schedule for 2014**

<u>FY2011 Revenues:</u>		<u>FY2014 Dues:</u>	
Between:	\$0	and	\$149,999 = \$200
Between:	\$150,000	and	\$249,999 = \$300
Between:	\$250,000	and	\$424,999 = \$400
Between:	\$425,000	and	\$799,999 = \$500
Between:	\$800,000	and	\$999,999 = \$600
Between:	\$1,000,000	and	\$1,249,999 = \$700
Between:	\$1,250,000	and	\$1,699,999 = \$800
Between:	\$1,700,000	and	\$2,099,999 = \$900
Between:	\$2,100,000	and	\$2,699,999 = \$1,000
Between:	\$2,700,000	and	\$4,999,999 = \$1,100
Between:	\$5,000,000	and	\$7,499,999 = \$1,200
Between:	\$7,500,000	and	\$9,999,999 = \$1,350
Between:	\$10,000,000	and	\$19,999,999 = \$1,500
Between:	\$20,000,000	and	\$49,999,999 = \$1,650
Between:	\$50,000,000	and	\$99,999,999 = \$1,800
Over:		\$100,000,000	= \$1,950

Note: Towns for which data is not available from the OSC ("unreported") will be billed the 2013 amount for 2014 dues.

Questions and Answers:

- Q. Why is my dues amount based on FY2011 revenues?
 A. FY2011 revenue data are the latest available from the Office of the State Comptroller
- Q. Why isn't my dues amount the round number listed across from my revenue amount on the schedule?
 A. The dues of any town with less than \$7.5 Million revenue may not increase more than \$99.00 in any one year. An increase "cap" of \$99.00 has been applied in many cases resulting in non-rounded amounts approaching, but not reaching, the new rounded amounts

Town Of Bergen
 Refuse Garbage Bids
~~Re Bid~~
 08/23/2013

5

Bid # 1 **Bidder Name:** WASTE MANAGEMENT

Included with Bid			1st 12 mos.	2nd 12 mos.
Bid Form	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	ITEM 1 Monthly Rate: \$ <u>408.72/mo</u> 4897.44	\$ <u>416.28/mo.</u> 4995.36
Cert. of Non Collusion	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	ITEM 1 Monthly Rental: \$ <u>15⁰⁰/mo.</u> 190.00	\$ <u>15⁰⁰/mo.</u> 190.00
Waiver of Immunity	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	ITEM 1 Per Trip Service: \$ <u>45⁰⁰/LIFT</u>	\$ <u>45⁰⁰/LIFT</u>
*Cert. of Insurance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	ITEM 2 Cost per 30yd Container: \$ <u>415⁰⁰/HAUL</u>	\$ <u>420⁰⁰/HAUL</u>
5% Bid Bond	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	ITEM 3, Opt. A \$ <u>210⁰⁰/HAUL</u>	\$ <u>215⁰⁰/HAUL</u>
			ITEM 3, Opt. B / Container Rental \$ <u>75⁰⁰/mo.</u>	\$ <u>75⁰⁰/mo.</u>
			ITEM 3, Opt. B / Recycle Container Ser \$ <u>210⁰⁰/HAUL</u>	\$ <u>215⁰⁰/HAUL.</u>

Notes or Exceptions: None

*Certificate of insurance req'd by successful bidder.

Bid # _____ **Bidder Name:** _____

Included with Bid			1st 12 mos.	2nd 12 mos.
Bid Form	Yes _____	No _____	ITEM 1 Monthly Rate: \$ _____	\$ _____
Cert. of Non Collusion	Yes _____	No _____	ITEM 1 Monthly Rental: \$ _____	\$ _____
Waiver of Immunity	Yes _____	No _____	ITEM 1 Per Trip Service: \$ _____	\$ _____
*Cert. of Insurance	Yes _____	No _____	ITEM 2 Cost per 30yd Container: \$ _____	\$ _____
5% Bid Bond	Yes _____	No _____	ITEM 3, Opt. A \$ _____	\$ _____
			ITEM 3, Opt. B / Container Rental \$ _____	\$ _____
			ITEM 3, Opt. B / Recycle Container Ser \$ _____	\$ _____

Notes or Exceptions: _____

*Certificate of insurance req'd by successful bidder.

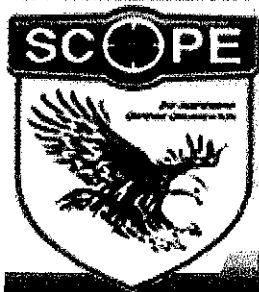
Bid # _____ **Bidder Name:** _____

Included with Bid			1st 12 mos.	2nd 12 mos.
Bid Form	Yes _____	No _____	ITEM 1 Monthly Rate: \$ _____	\$ _____
Cert. of Non Collusion	Yes _____	No _____	ITEM 1 Monthly Rental: \$ _____	\$ _____
Waiver of Immunity	Yes _____	No _____	ITEM 1 Per Trip Service: \$ _____	\$ _____
*Cert. of Insurance	Yes _____	No _____	ITEM 2 Cost per 30yd Container: \$ _____	\$ _____
5% Bid Bond	Yes _____	No _____	ITEM 3, Opt. A \$ _____	\$ _____
			ITEM 3, Opt. B / Container Rental \$ _____	\$ _____
			ITEM 3, Opt. B / Recycle Container Ser \$ _____	\$ _____

Notes or Exceptions: _____

*Certificate of insurance req'd by successful bidder.

6



Shooters Committee On Political Education

Genesee County Chapter
SCOPE NY
P.O Box 1659
Batavia, NY 14020-1659

August 18, 2013

Dear Mr. Cunningham

My name is William R. Fox Sr., Chairman of the Genesee County Chapter of SCOPE NY. SCOPE is an organization that has been in existence since 1963 with the mission of educating citizens on issues pertaining to NY State civil and constitutional rights, concentrating on the Second Amendment and other gun related legislation.

The primary reason for this letter is to inquire if your body has passed a resolution against the Governors S.A.F.E. Act. A wide majority of the counties in New York have passed such resolutions and forwarded them to the governor. This legislation was passed at the beginning of this legislative session under the cloak of darkness using a letter of necessity. This legislation was voted on illegally, unadvisedly and unfortunately using a tragedy in another state to emotionally affect its passage. This ACT is at the least flawed in its drafting, but WORSE an infringement upon rights that the constitution expressly defines in the Bill of Rights.

If you have passed a resolution we would like to thank you, if you haven't passed a resolution we encourage your respective jurisdiction to consider joining the 52 counties and various other municipalities by publicly documenting your opposition to the Governor requesting repeal of the S.A.F.E. Act.

Respectfully submitted,

William R Fox Sr.

08/26/13
DSC



August 15, 2013

Mr. Donald Cunningham, Supervisor
Town of Bergen
10 Hunter Street
Bergen, New York 14416

Dear Don:

We are pleased to confirm our understanding of the services we are to provide Town of Bergen for the year ended December 31, 2013. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of Town of Bergen as of and for the year ended December 31, 2013. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Bergen's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Bergen's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Bergen's financial statements. We will subject the following supplementary information to the auditing procedure applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 2

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified (unmodified), we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Bergen and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 3

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are 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 or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on April 1, 2014.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 4

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 5

Audit Procedures-Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Governmental Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Bergen's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Bergen's major programs. The purpose of these procedures will be to express an opinion on Town of Bergen's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Independence

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to your Company and in the performance of our services. Any discussions that you have with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. In addition, if you hire one of our personnel, you agree to pay us a fee of 20% of that individual's annual base compensation at your Company within 90 days from the first day of employment.

7

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 6

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

The audit documentation for this engagement is the property of EFP Rotenberg, LLP and constitute confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to various agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of EFP Rotenberg, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the various agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 15, 2014, and to issue our reports no later than September 30, 2014. Jennifer L. Arbore, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign them.

We estimate that our fees for these services described above to be \$14,500 for year ended December 31, 2013. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Our invoices for these fees will be rendered as work progresses and are due upon receipt. We will charge interest at the rate of 1% per month on all bills 30 days or more past due. The charge in interest on an annual basis is 12%. If we elect to terminate our services for nonpayment, our engagement will deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

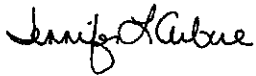
Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review report accompanies this letter.

1

Mr. Donald Cunningham, Supervisor
Town of Bergen
August 15, 2013
Page 7

We appreciate the opportunity to be of service to Town of Bergen and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



for EFP Rotenberg, LLP

/sab
Enc.

\\EFP.ROTEBERG\CLIENTS\00110011752\AUDIT-ACCOUNTING\2013-12 TOWN OF BERGEN\2013-12 Town of Bergen

RESPONSE:

This letter correctly sets forth the understanding of the Town of Bergen.

Donald Cunningham
Supervisor

Date



Malin, Bergquist & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

System Review Report

April 22, 2011

To the Partners of
EFP Rotenberg, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice applicable to non-SEC issuers of EFP Rotenberg, LLP (the firm) in effect for the year ended November 30, 2010. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice applicable to non-SEC issuers of EFP Rotenberg, LLP in effect for the year ended November 30, 2010, 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*. EFP Rotenberg, LLP has received a peer review rating of *pass*.

Malin, Bergquist & Company, LLP

Erie, Pennsylvania