

**Town Board Meeting
Town of Bergen
December 29, 2022
Town Hall- 10 Hunter Street, Bergen New York
Agenda**

I. Call to Order 5:00 pm

Prayer Almighty God, as we meet today to conduct matters of Town business, grant us the wisdom to remember as we work that we are servants of our constituency. Assist us to be sure our decisions should be in the best interests of the Town and its citizens, entirely unblemished by any thoughts of personal benefit. Amen.

Pledge to the flag

II. Privilege of the Floor:

III. Approval of meeting Minutes for:

-Regular Board Meeting of 12/13/2022

IV. Communications included with this agenda:

1. Mercy EMS report for November 2022
2. Proposed Town of Bergen budget transfer
3. ERPR Solutions 12/15/2022 proposed letter of engagement for accounting services for 2023
4. Resolution to establish a WIBA# 1 Capital Reserve
5. Updated Letter of Engagement from Mengal, Barr and Co. for WIBA #1 audit for 2022
6. NYS Department of Agriculture -Dog Control Officer inspection report – dated 12/19/2022

V. Board Members' items for addition to the agenda

VI. Reports:

Supervisor

Clerk

Board Members

Highway

Committees

-Building, Grounds, and Facilities (cemeteries)

-Parks

-Local History & Museum

-Policy and Personnel:

VII. Old Business:

- Town of Bergen Water Improvement Benefit Area #1 project- Update:
- Resignation of Mark Swanson as Alternate for Planning Board and appointment as member of Zoning Board of Appeals

VII. New Business:

- Discussion of Board Committee Assignment
- Approval of Budget transfers
- Approval of EFPR Solutions letter of engagement as town accountant for 2023
- Bills to pay
- Resolution to establish capital reserve for WIBA #1
- Resolution to approve engagement of Mengal, Metzger, Barr and Co. to complete Audit for WIBA #1 for 2022 in an amount not to exceed \$21,735.00

IX. Meeting and Other Upcoming Dates:

-Organization meeting 1/3/2023 at 5 pm in the town hall

-Town Board Meeting: 1/10/2023: 6:45 pm Audit of Bills, 7:00 pm Town Board Meeting

X. Adjournment

DRAFT

DECEMBER 13, 2022

BERGEN TOWN BOARD

REGULAR MEETING

The Bergen Town Board convened in a regular session at 7:00 pm with Supervisor Haywood presiding.

PRESENT:

Supervisor Ernie Haywood
Councilwoman Belinda Grant
Councilman Jim Starowitz (arriv 7:02)
Councilwoman Teresa Robinson

ALSO PRESENT:

Michele M. Smith, Town Clerk
Mike Johnson, Highway Superintendent

ABSENT:

Councilman Mark Anderson

OTHER ATTENDEES:

Pam Johnson
Paul Cooper

PRAYER

PLEDGE OF ALLEGIANCE TO THE FLAG

MINUTES: *Councilman Starowitz made a motion to approve the minutes of November 8, 2022; seconded by Councilwoman Grant and carried by a vote 3-0. Councilwoman Robinson abstained*

COMMUNICATIONS:

Supervisor Report for November 2022
Summary Spreadsheets for November 2022
Town Clerk Report for November 2022
ZEO/CEO Report for November 2022
Charter Communications correspondence
Mercy Flight Report for October 2022
Resignation of ZBA Chairman Michael Lovett
Zoning Board of Appeals Appointments
MCWA Easement Resolution
Resignation of Planning Board Alternate by Mark Swanson

REPORTS:

SUPERVISOR: signed BAN closing documents December 6th for WIBA#1 Bond closed on December 8th; Library Board asked for his attendance at their next meeting in January to discuss maintenance and cleaning costs for the library.

TOWN CLERK: out of office December 20 – 27; shoulder scheduled surgery on January 9th

HIGHWAY/TRANSFER STATION: request for Spring brush pick up- would have to invest in a chipper; ready for snow; Peachey Rd mail box was repaired

TOWN CLERK'S REPORT: *Councilman Starowitz made a motion to file the Town Clerk's November 2022 Report; seconded by Councilwoman Grant and carried by a vote 4-0.*

SUPERVISOR REPORT: *Councilman Starowitz made a motion to file the Supervisors November 2022 Report; seconded by Councilwoman Robinson and it carried by a vote 4-0.*

COMMITTEES:

Building, Grounds and Cemeteries: Headstone repairs complete; library building soffit still needs repaired from spring storm by Thompson Builds

Parks: Nothing to report

Local History & Museum: Nothing to report

OLD BUSINESS:

Water improvement Benefit Area #1 Update project is 98% complete

NEW BUSINESS:

Schedule Organizational meeting Councilwoman Grant made a motion to schedule the Organizational meeting for January 3, 2023 at 5:00pm; seconded by Councilwoman Robinson and it carried by a vote 4-0.

Resignation of Zoning Board Chairman Councilwoman Grant made a motion to accept the Resignation of Michael Lovett as Zoning Board Chairman; seconded by Councilwoman Robinson and it carried by a vote 4-0.

Resignation of Mark Swanson as Planning Board Alternate Supervisor Haywood will check to see if he needs to resign from Planning Board to be on Zoning Board of Appeals.

Resolution to approve Out- of -District Users to WIBA#1 Councilwoman Grant offered Resolution #37 -2022 to approve Out-of-District users to WIBA#1 for Reed Rd; seconded by Councilwoman Robinson and it carried by vote 4-0.

RESOLUTION # 37-2022

APPROVE OUT-OF-DISTRICT USER TO WIBA NO. 1 WATER DISTRICT

WHEREAS, Certain properties on Reed Road in the Town of Sweden have applied to the Monroe County Water Authority for connection to the Town of Bergen’s Water Improvement Benefit Area No. 1.; and

WHEREAS, The Town Board of the Town of Bergen desires to grant of Out-of-District User status to certain Town of Sweden properties on Reed Road for the purpose of accessing public water from Water Improvement Benefit Area No. 1.

NOW, THEREFORE, BE IT RESOLVED:

Sec. 1. That the Bergen Town Board hereby approves the following Reed Road property in the Town of Sweden to connect to the Town of Bergen’s Water Improvement Benefit Area No. 1 as Out-of-District Users:

2068 Reed Road 128.01-1-10 Scott Arend

Sec. 2. That the Town of Bergen will bill this Out-of-District user an annual access fee equivalent to the EDU being charged properties in the Water Improvement Benefit Area No. 1. District

Sec 3. That this resolution shall take effect immediately.

VOTE BY ROLL CALL AND RECORD:

- Councilman Anderson- ABSENT
- Councilwoman Grant- AYE
- Councilwoman Robinson - AYE
- Councilman Starowitz- AYE
- Supervisor Haywood- AYE

Zoning Board of Appeals Appointment Resolution Councilwoman Robinson offered Resolution #38 -2022 to appoint Paul Cooper as Chairman and Mark Swanson and Julie Donofrio as members to the Zoning Board of Appeals; seconded by Councilwoman Grant and it carried by a vote 4-0.

RESOLUTION #38 -2022

APPOINT MEMBERS AND CHAIRMAN OF THE ZONING BOARD OF APPEALS

NOW, THEREFORE BE IT RESOLVED: That the Town Board of the Town of Bergen hereby appoints Paul Cooper as the Chairman of the Zoning Board of Appeals and Mark Swanson and Julie Denofrio as members effective December 13, 2022.

VOTE BY ROLL CALL AND RECORD:

- Councilman Anderson- ABSENT
- Councilwoman Grant- AYE

Councilwoman Robinson - AYE
Councilman Starowitz- AYE
Supervisor Haywood- AYE

MCWA Easement Resolution Councilwoman Grant offered Resolution #39 - 2022 to approve acquisition of an Easement by MCWA; seconded by Councilman Starowitz and it carried by a vote 4-0.

RESOLUTION #39-2022
APPROVAL OF ACQUISITION OF AN EASEMENT BY THE MONROE COUNTY WATER AUTHORITY
PURSUANT TO §1096(6-a) OF NEW YORK'S PUBLIC AUTHORITIES LAW

WHEREAS, The Monroe County Water Authority ("Authority") intends to provide public water service to 7397 Evans Road and 5959 West Sweden Road located in the Town of Bergen; and

WHEREAS, the property owner has elected to retain and maintain the private well water source(s) on the premises and maintain separation between the plumbing that contains the public water (the "public system") and the plumbing that contains the well water (the "private system"); and

WHEREAS, the acquisition of the permanent irrevocable access easement is necessary to allow the Authority to inspect the public and private systems to make sure they are not interconnected as required by the New York State Sanitary Code; and

WHEREAS, the permanent irrevocable access easement is located at 7397 Evans Road (Tax Acct. No. 11.-1-12.2), which is owned by Christine and Michael Volkmar and at 5959 West Sweden Road (Tax Acct. No. 9.-1-89.2), which is owned by Gregory and Gwendolyn Roller; and

WHEREAS, §1096(6-a) of New York's Public Authorities Law requires the Authority to obtain the prior approval of the Town Board for the above-referenced acquisition; now therefore be it

RESOLVED, that the Town hereby approves of the Authority's acquisition of the permanent irrevocable access easement located at 7397 Evans Road and 5959 West Sweden Road in accordance with §1096(6-a) of the New York Public Authorities Law and be it further

RESOLVED that a copy of this resolution be provided to the Authority.

Councilman Anderson- ABSENT
Councilwoman Grant- AYE
Councilwoman Robinson - AYE
Councilman Starowitz- AYE
Supervisor Haywood- AYE

BILLS: The bills were presented for audit and totaled General A Fund \$38,606.13; General B Fund \$502.88; DA \$18,166.42; DB \$17,370.95; Water District \$776,559.09; PA-A \$3,194.47; PA-DA \$2,527.87 and PA-DB \$2,738.53. Councilwoman Grant made a motion to pay the December bills; seconded by Councilwoman Robinson and carried by a vote 4-0.

REGULAR MEETING – rescheduled for Thursday, December 29, 2022 at 5:00 at the Town Hall

ADJOURNMENT was at 7:25 pm on a motion by Councilwoman Robinson; seconded by Councilman Grant and carried by a vote 4-0.

Respectfully submitted

Michele M. Smith
Michele M. Smith,
Town Clerk

Genesee County 911
Response Times Report

GEN BERGEN FIRE

Report Date Range from: 11/1/2022 to 11/30/2022

Mercy Flight EMS

Report includes Emergent First On Scene Responses.

Response Time Minutes	Call Count	Cumulative Call Count	Percentage of Total Calls	Cumulative Percentage
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Response Zone: GEN BERG 17

14:00 - 14:59	1	1	10.00%	10.00%
16:00 - 16:59	3	4	30.00%	40.00%
17:00 - 17:59	2	6	20.00%	60.00%
19:00 - 19:59	2	8	20.00%	80.00%
22:00 - 22:59	1	9	10.00%	90.00%
24:00 - 24:59	1	10	10.00%	100.00%
Total Calls:	10	10	100%	

Response Zone: GEN BERG 22

17:00 - 17:59	1	1	11.11%	11.11%
20:00 - 20:59	3	4	33.33%	44.44%
21:00 - 21:59	2	6	22.22%	66.67%
22:00 - 22:59	2	8	22.22%	88.89%
24:00 - 24:59	1	9	11.11%	100.00%
Total Calls:	9	9	100%	

Call Source Total Calls: 19



Outsourcing

100 South Clinton Avenue
Suite 1500
Rochester, NY 14604

P 585.486.0725

W EFPRsolutions.com

December 15, 2022

Ernest Haywood
Supervisor
Town of Bergen
10 Hunter Street
Bergen, New York 14416

Dear Supervisor Haywood:

We are pleased to submit the following engagement letter for accounting services in the Town of Bergen. This letter, along with Attachment A, will outline our understanding of the terms and conditions of this engagement and the nature and limitation of the services we will provide.

Scope of Services

We will provide the following services:

1. Annual Accounting Support & Services –

- We will provide the financial suite AccuFund for bookkeeping and accounting.
- We will consult with and assist the Town personnel responsible for the detail monthly preparation of abstracts, payrolls and receipts.
- We will post monthly cash receipts and payroll entries
- Reconcile bank accounts monthly and provide reconciling reports
- Provide monthly reports tracking budgeted to actuals
- Provide ongoing support and training for accounting system (AccuFund)
- Assistance with preparation of annual budgets which includes attending one budget workshop
- Prepare and file annual Tax Cap compliance
- Reconcile accounting records at year end and convert the Town's accounting records from cash basis to modified accrual in accordance with NYS OSC standards.
- Prepare and file the Annual Update Document and provide a summary report with notes that explain the content of the report.
- Prepare and file annual 1099's
- Provide support for responding to NYS OSC reviews.

This engagement letter is prepared with the understanding that our significant participation in the bookkeeping functions of the Town will not allow our firm to issue reviewed or Audited Financial statements for the Town. If you determine that the Town needs Audited or Reviewed Financial statements for bonding or other purposes, we will assist the Town in identifying a qualified CPA firm that could provide these services at the best quality and lowest cost available.

Access to Documents/Information

In order for us to efficiently and properly complete the Services hereunder, we may require access to the following documents and information concerning your organization:

- Remote read-only access to bank accounts
- Access to budgets and minutes

- Access to contracts and invoices
- Access to NYS electronic reporting
- Access to abstracts, vouchers, invoices and other accounting data
- Copies of grants, bonds and other debt related transactions
- Copies of other basic documents reflecting your financial transactions

Failure by your organization to provide all necessary documents and information, and to do so in a timely manner, will impede EFPRS's services and may require EFPRS to suspend or withdraw from the engagement.

You agree and acknowledge that you will be responsible for any effect on the Services, including any losses or errors which may occur, as a result of failure to provide the required documents.

All documentation and information belonging to your organization, which is made known to EFPRS as a result of the provision of Services hereunder, shall be held in complete confidence by EFPRS and shall not be disclosed to any third-party, except as otherwise required by law.

Fees

- **Annual Accounting Support & Services – Town of Bergen - \$16,851.00 fixed fee billed monthly (\$1,404.25 January – December 2023 (includes access and use of AccuFund accounting suite)**
- **Review of Justice Court records and Town Clerk records - \$750 fixed fee billed after completion of review**
- **Annual Accounting Support & Services – Byron-Bergen Public Library - \$1,400 fixed fee (billed annually)**

- **Work Outside the Scope of the engagement:**

Subject to approval and billed at our Standard hourly rates (see below):

- Partner or Director - \$ 125 per hour
- Senior Associate - \$ 90 per hour
- Associate - \$ 85 per hour

Billing Arrangements

Our standard practice is to invoice our fees on a monthly basis. Amounts are due and payable upon receipt. If you wish to inquire about your billing or about the services that have been rendered, please call our office immediately upon receipt of the invoice. If no inquiry about the billing is received by EFPRS within 10 days of issuance of an invoice, the invoice will automatically be deemed approved by the Company. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of (a) 1.0% per month or (b) the maximum amount permissible by applicable law. Interest shall accrue from the date the invoice is delinquent.

If an account has fees that are not paid in a timely manner, EFPRS also reserves the right to suspend our services, withhold delivery of any deliverables, or withdraw from this engagement entirely. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse EFPRS for all our costs of collection, including without limitation, attorneys' fees. If EFPRS elects to terminate our services for nonpayment, or for any other reason provided for in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our services. You will be obligated to compensate us for all of our time expended, and to reimburse us for all of our out-of-pocket expenses and internal charges incurred, through the date of termination. We know that you understand this concept and employ good fiscal procedures over your collections and, accordingly, we look forward to your cooperation and understanding.

Our Responsibilities for the Preparation of Financial Statements

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Company or noncompliance with laws and regulations.

Management Responsibilities for the Preparation of Financial Statements

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 3) The prevention and detection of fraud.
- 4) To ensure that the Company complies with the laws and regulations applicable to its activities.
- 5) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- 6) To provide us with—
 - Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - Unrestricted access to persons within the Town with whom we determine it necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Document Retention

It is EFPRS's policy to retain engagement documentation for a period of seven years or three years from the termination of the engagement, whichever is later, after which time we will commence the process of destroying our engagement files. To the extent we accumulate any of the Company's original records during the engagement those documents will be promptly returned upon completion of the engagement.

Third-Party Claims


In the event EFPRS is required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of our engagement, the Town agrees to compensate us at our standard hourly rates then in effect for the time we expend in connection with such response, and to reimburse us for all out-of-pocket costs incurred.

Similarly, in the event we become obligated to pay any judgment, fine, penalty or similar award or sanction; agree to pay any amount in settlement; and/or incur any costs, as a result of any claim, investigation or other proceeding instituted by any third party, including any governmental or quasi-governmental body, and if such obligation is a direct or indirect result of any inaccurate or incomplete information provided to us by the Town, whether intentionally or negligently, and not any failure on EFPRS's part to comply with professional standards, the Town shall indemnify and defend us against all such obligations, agreements and/or costs, including payment of all attorneys' fees incurred by EFPRS.

We appreciate the opportunity to provide you this unique opportunity for both your organization and our firm. We believe that it will ultimately prove beneficial for both parties. If you have any questions or would like additional information please don't hesitate to call.

Very truly yours,

EFPR SOLUTIONS, LLC
AN AFFILIATE OF EFPR GROUP, LLP

By: 
Michael Doody, CPA, Partner

TOWN OF BERGEN

By: _____
Ernest Haywood, Supervisor

Date: _____

ATTACHMENT "A" TO EFPRS ENGAGEMENT LETTER

TERMS AND CONDITIONS

1. Term and Termination. Each party shall have the right to terminate this Agreement at any time by giving written notice to the other party not less than thirty (30) days before the effective date of termination. In addition, EFPRS may terminate the Agreement immediately if EFPRS reasonably determines that EFPRS is unable to perform the Services in accordance with applicable professional standards or applicable law, in the event of non-payment by the Company for the Services rendered, or in the event of insolvency or bankruptcy by the Company. In the event of termination pursuant to this paragraph, the Company agrees to compensate EFPRS for Services performed and expenses incurred through the effective date of termination, whether the Services have been completed.
2. Indemnification and Limitation of Liability. In addition to the obligations set forth in the Engagement Letter provision entitled "Third Party Claims", the Company agrees to indemnify, hold harmless and defend EFPRS and its members, partners, employees and agents (collectively, the "EFPRS Group") from and against any and all claims, liabilities or expenses relating to the Services (collectively, the "Claims") in contract, statute or tort. You agree that the EFPRS Group shall not be liable to you for any Claims in contract, statute or tort for an aggregate amount in excess of the fees paid by you to EFPRS pursuant to this Agreement, except to the extent finally judicially determined to have resulted from the gross negligence or intentional misconduct of any member of the EFPRS Group. In no event shall the EFPRS Group be liable for consequential, special, indirect, incidental, punitive or exemplary losses or damages relating to this Agreement. You further agree to release, hold harmless and indemnify any and all members of the EFPRS Group from any liability and costs relating to our Services under this Agreement attributable to any misrepresentations by you. These indemnification, hold harmless and limitation on liability provisions shall apply to the fullest extent of the law, whether in contract, statute, tort or otherwise.
3. Third Parties and Internal Use. Except as otherwise agreed, all Services hereunder shall be solely for your internal purposes and use, and this engagement does not create privity between EFPRS and any person or party other than you ("Third Party"). This engagement is not intended for the express or implied benefit of any Third Party. No Third Party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports or other Services of EFPRS. You are, however, authorized to disclose any and all aspects of our advice, opinions, reports or other Services to any persons without limitation. Since our advice, opinions, reports or other Services are solely for your benefit and are not to be relied upon by others, you must inform anyone to whom you make disclosures that they may not rely upon our advice, opinions or reports without our written consent.
4. Information and Data. EFPRS shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by you and your representatives will be complete and accurate to the best of your knowledge. EFPRS may use information and data furnished by others; however, EFPRS shall not be responsible for, and EFPRS shall provide no assurance regarding, the accuracy or completeness of any such information or data. Except as specifically provided, EFPRS shall not assume any responsibility for any financial reporting with respect to the Services provided hereunder. You shall be responsible for all financial information and statements provided with respect to any Services performed hereunder. EFPRS shall have no responsibility to address any legal matters or questions of law or for identifying any errors, fraud or other illegal acts that may exist. The services we provide will be provided in full reliance upon data and information provided by the Company or other sources.
5. Advice and Services. The Company shall not rely on any EFPRS draft advice, opinions, information, reports and other communication ("Advice"), and the Company acknowledges that EFPRS is not required to update final Advice following EFPRS's delivery of such final Advice to the Company. The Services provided to the Company by EFPRS may be performed by an owner of the firm who is not licensed as a certified public accountant. EFPRS's Services will not involve conducting a review to detect fraud or illegal acts. EFPRS will not render an assurance report or assurance opinion. In addition, EFPRS's Services will not constitute an audit, review, examination, or other form of attestation.
6. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This

Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

7. Personnel Solicitation. Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to your Company 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.
8. Email Communication. In connection with this engagement, we may communicate with you or others via email. As emails can be intercepted, disclosed, used, and/or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot ensure that emails from us will be properly delivered and read only by the addressee. Therefore, we disclaim and waive any liability for interception or unintentional disclosure of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage arising from the use of email, including any punitive, consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure of confidential information.
9. Professional Standards. All services provided by EFPRS are done so in accordance with all applicable professional standards.
10. Electronic Transmission. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.
11. Severability. If any portion of this Agreement, including without limitation any portion of this Agreement addressing dispute resolution, indemnification or limitation of liability, is held to be void, invalid or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of the Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.
12. Independent Contractor. EFPRS and you acknowledge that the relationship between the parties to this Agreement are exclusively that of an independent contractor and that EFPRS's obligations to you are exclusively contractual in nature. This Agreement does not create an agency, employment, partnership joint venture, trust or other fiduciary relationship between the parties. Neither party shall have the right to bind the other to any Third Party nor otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.
13. Jurisdiction and Venue. This Agreement shall be governed by the laws of the State of New York and any actions or proceedings arising herefrom shall be venued in a court of competent jurisdiction in Monroe County, New York or in the United States District Court for the Western District of New York, located in Rochester, New York.
14. Notices. Any notice or other communication which is required to be given under the terms of this Agreement shall be in writing and shall be delivered personally, or sent by registered mail, or by certified mail return receipt requested. Any notice which is mailed shall be deemed to have been given on the second business day after the day of mailing (not counting the day mailed), irrespective of the date of receipt. Notices may be signed and given by the attorney for the party sending the notice. A new address may be designated by notice.

If to EFPRS:

EFPR Solutions, LLC
Attn: Michael Doody
100 South Clinton Avenue, Suite 1500
Rochester, NY 14604

If to Town:

Town of Bergen
Attn: Ernest Haywood
10 Hunter St, PO Box 249
Bergen, NY 14416

15. Legal Counsel. Both parties acknowledge and agree that they participated equally in the review and negotiation of this Agreement and that both parties had the opportunity to seek legal counsel and review of this Agreement and the party's obligations hereunder. Therefore, if there is any dispute over any term of this Agreement, there shall be no presumption in favor of or against either party as the drafter.

16. Entire Agreement. The Engagement Letter and this Attachment "A" between EFPRS and the Company set forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations or understandings, whether oral or written, with respect to such subject matter. However, to the extent that any of the provisions of the Engagement Letter conflict with this Attachment "A", this Attachment "A" will control. This Agreement may not be changed, modified or waived in whole or part except by an instrument in writing signed by both parties.

RESOLUTION
ESTABLISHING CAPITAL RESERVE - WIBA1 WATER DISTRICT RESERVE

WHEREAS, the Town Board of the Town of Bergen has formed the WIBA1 water district; and

WHEREAS, the Town Board of the Town of Bergen desires to set aside funds to be used for the periodic repairs of the WIBA1 water district infrastructure; and

WHEREAS, the Town Board of the Town of Bergen may levy a repair fee as part of its annual levy on the WIBA1 district and set those funds aside in a WIBA1 Water District Repair Reserve.

NOW THEREFORE BE IT RESOLVED:

1. That pursuant to Section 6-c of the General Municipal Law, as amended, the Town Board of the Town of Bergen does hereby establish a Capital Reserve Fund to finance periodic repairs in the WIBA1 water district and name such capital reserve fund the WIBA1 Water District Repair Reserve.
2. That the Supervisor is authorized to invest, from time to time, the monies of this fund pursuant to Section 11 of General Municipal Law.
3. That such additional sums as may hereafter be appropriated shall become part of the fund.
4. That no expenditure shall be made from this fund, except upon authorization of this Board pursuant to Section 6-C of the General Municipal Law, and subject to permissive referendum if required by law.

Motion by:

Seconded by:

VOTE BY ROLL CALL AND RECORD:

Councilperson Anderson
Councilperson Grant
Councilperson Robinson
Councilperson Starowitz
Supervisor Haywood

TOWN OF BERGEN, NEW YORK

ENGAGEMENT LETTER

For Year Ended December 31, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

December 19, 2022

Mr. Ernest Haywood, Town Supervisor
Town of Bergen
10 Hunter Street
Bergen, New York 14416

Dear Mr. Haywood:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bergen, New York (the Town), as of December 31, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise Town's basic financial statements as listed in the table of contents.

In addition, we will audit the Town's compliance over major federal award programs for the period ended [*insert date*]. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Town's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Town complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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 the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com

Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

- Schedule of Changes in the Town's Total OPEB Liability and Related Ratio (GASB 75)
- Schedule of Town's Proportionate Share of the Net Pension Liability
- Schedule of Town Contributions
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combined Balance Sheet – Nonmajor Governmental Funds
- Combined Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.² However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to *appropriate addressee, e.g., governing body* of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than 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.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

At the conclusion of the audit, we will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Audit of Major Program Compliance

Our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls 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 of the Town's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that [*management and, when appropriate, those charged with governance*] acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;³
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the Town is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the Town complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide us with:
 - a. Access to all information of which [*management*] is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from [*management*] for the purpose of the audit;
 - c. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence;
- For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Town in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Town with regard to tax positions taken in the preparation of the tax return, but the Town must make all decisions with regard to those matters.

These nonattest services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Other Matters

Our fees to complete the above services for the Town of Bergen, New York for December 31, 2022 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

Regular Audit	\$16,000
Single Audit	<u>4,000</u>
Total	<u>\$20,000</u>

Preparation of depreciation schedules, if requested \$1,000.

There will be an additional charge associated with meeting with the Board (if requested) that will be billed at \$375 for each meeting.

The total will not exceed \$21,375 if all services are requested.

Mr. Thomas Zuber is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet 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.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Access Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Mengel Metzger Barr & Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Mengel Metzger Barr & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period for the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

Partner	\$ 315	Director	\$ 225	Senior Manager	\$ 210
Manager	\$ 175	Senior	\$ 150	In-Charge & Staff	\$100-135

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements' compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,
Mengel Metzger Barr & Co., LLP



Thomas Zuber, CPA, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Town of Bergen, New York

Acknowledged and agreed on behalf of the Town by:

Name: _____

Signature: _____

Date: _____



**Agriculture
and Markets**

Rec 12/26/2022
AM

December 19, 2022

Ernest Haywood
Town Supervisor - Town of Bergen
PO Box 249
Bergen, NY 14416

Enclosed is the **Dog Control Officer Inspection Report** completed on **12/15/2022**. This inspection relates to Agriculture and Markets Laws and Regulations which may be viewed on the website below.

As the report indicates, DCO services were rated "Satisfactory". Please make note of any comments listed on the report.

Dog control officer services are subject to inspection by this agency on a regular basis.

Please notify this office within 30 days of any changes in DCO services.

If you have any questions regarding this inspection, please call me.

Ann Marie Brade
Animal Health Inspector
(585) 480-0600

DOG CONTROL OFFICER INSPECTION REPORT - DL-89

Rating: **Satisfactory365**

Purpose: **Inspection**

DATE/TOA: **12/15/22 2:30 pm**

**GENESEE COUNTY ANIMAL SHELTER
GENESEE COUNTY SHERIFF DCO
3841 W MAIN ST ROAD
BATAVIA NY 14020**

Inspector: **Ann Marie Brade**

Inspector #: **72**

These are the findings of an inspection of your facility on the date(s) indicated above:

- | | |
|---|-----|
| 1. Equipment is available for proper capture and holding | Yes |
| 2. Dogs are held and transported safely | Yes |
| 3. Equipment maintained in clean and sanitary condition | Yes |
| 4. Veterinary care is provided when necessary | Yes |
| 5. Dogs are euthanized humanely | Yes |
| 6. Complete seizure and disposition records are maintained for all seized dogs | Yes |
| 7. Dogs transferred for purposes of adoption in compliance with Article 7 | Yes |
| 8. Redemption period is observed before adoption, euthanasia or transfer | Yes |
| 9. Owners of identified dogs are properly notified | Yes |
| 10. Redeemed dogs are licensed before release | Yes |
| 11. Proper impoundment fees paid before dogs are released | Yes |