

Audit vs. Agreed Upon Procedures

October 3, 2022

Single Audit Act requires an organization-wide financial statement and federal awards' audit of a non-federal entity that expends \$750,000 or more in federal funds in one year. It is intended to provide assurance to the Federal Government that a non-federal entity has adequate internal controls in place and is generally in compliance with program requirements. Non-federal entities typically include states, local governments, Indian tribes, universities, and non-profit organizations. - <https://www.hhs.gov/about/agencies/asfr/data-act-program-management-office/single-audit/index.html>

- Brockport's TAP award is \$1.2 million but will not be administered in a single fiscal year.

Office of the State Comptroller (OSC): The definition of "audit" is a matter of local decision. A traditional audit gives an opinion and legal attestation to such effect. Agreed Upon Procedures (AUP) satisfies the audit requirement and presents facts with no opinion.

- OSC states that it comes down to a local decision based on the program needs of the village.

Recommendation

Treasurer Hendricks has recommended a rotating schedule with Mengel, Metzger, Barr & Co. (the firm offering the AUP) and has proposed the following (along with estimated costs):

2021-22 AUP \$8,995

2022-23 AUP \$8,995

2023-24 AUP \$8,995

2024-25 Basic Financial Statements 21,500 plus depreciation (\$1,000) unless we do it.

2025-26 AUP 9,250

2026-27 AUP 9,450

2027-28 AUP 9,650

2028-29 Basic Financial Statements 22,950 plus depreciation (\$1,000) unless we do it.

INTERMUNICIPAL AGREEMENT AGREEMENT

THIS INTERMUNICIPAL AGREEMENT (hereinafter "IMA") dated [REDACTED] (the "Effective Date"), by and between **MONROE COUNTY**, a New York municipal corporation with offices at 39 West Main Street, Rochester, New York 14614 (hereinafter the "County") and [REDACTED], a New York municipal corporation with offices at [REDACTED], New York [REDACTED] (hereinafter the "Municipality").

WHEREAS, Pursuant to New York Vehicle and Traffic Law § 205(2), the Monroe County Clerk (the "County Clerk") is authorized to establish one or more temporary branch offices within the county, when deemed necessary, to issue certificates of registration, and number plates therefor for motor vehicles, motorcycles, snowmobiles and vessels or the renewal or issuance of non-driver identification cards and drivers' licenses on certification of inspectors or to receive documents relating to certificates of title (collectively, the "Temporary DMV Services"); and

WHEREAS, the County Clerk desires to operate Temporary DMV Services in a location in the Municipality to benefit the citizens located in or near the Municipality; and

WHEREAS, the Municipality desire the County Clerk to operate Temporary DMV Services in the Municipality; and

WHEREAS, the Municipality owns and operates certain space that is appropriate for Temporary DMV Services on the terms and conditions set forth in this IMA.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto covenant and agree as follows: it is mutually covenanted and agreed by and between the parties hereto, as follows:

1. **PERMITTED AREA.** The Municipality hereby grants to the County, its employees, invitees, and guests, upon the terms hereinafter set forth, the right to use the following facility(ies), together with sufficient parking, access to restrooms, and ingress and egress, that is owned and operated by the Municipality: [REDACTED] (herein, the "Facility").

2. **USE.** The County's use of the Facility under this IMA shall be limited to Temporary DMV Services. The date(s) and time(s) of such use shall be agreed upon by the Municipality and the County Clerk in writing no later than one (1) month prior to each use (each, an "Event").

3. **CONDITION OF THE FACILITY.** The Municipality shall ensure the Facility is safe, clean, orderly, and free of clutter prior to each Event. In the event the County Clerk determines, in her sole discretion, that the Facility is not suitable for Temporary DMV Services, the County may cancel an Event at any time and without prior notice.

4. **CLEANUP.** The County shall return the Facility to the Municipality in the same or better condition after each Event. If applicable, the County shall, at a minimum, clean any property owned by the Municipality (chairs, tables, etc.) it used during an Event and return it to where it

was located at the beginning of the Event; deposit all garbage and recycling in appropriate receptacles; sweep floors; and turn off all lights.

5. **TERM.** The term of this IMA shall commence upon the Effective Date and shall terminate five (5) years thereafter. The parties may renew this IMA for up to two (2) three-year renewals upon the written consent of both parties.

6. **SECURITY.** The Municipality shall provide a licensed security guard or law enforcement officer (which may include court bailiffs) to provide security during and for the duration of each Event. The security guard or law enforcement officer shall be stationed in the room of the Facility in which the Temporary DMV Services will be offered.

7. **TERMINATION.** The County or Municipality may terminate this IMA at any time and without cause upon thirty (30) days' notice in writing to that effect to the other party.

8. **NON-TRANSFERRABLE.** Neither this IMA, nor any right hereunder, may be sold, assigned, or transferred in whole or in part by the County or the Municipality. Any attempt to do so shall be deemed to effect an immediate termination of the IMA.

9. **COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS.** The County and the Municipality shall comply with all federal, state, and local laws and regulations pertaining to the Facility and Temporary DMV Services.

10. **INSURANCE.** The County, at its own cost and expense, shall carry and keep in force during the term of the IMA and any renewal(s) thereof, the following coverage and provide proof of current coverage in the form of Certificate(s) of Insurance, evidence of a self-insurance program, or other document(s) prior to the commencement of the term.

a. **Comprehensive General Liability Insurance**—including personal injury and property damage insurance, fire, legal, products liability coverage, and contractual coverage of this IMA, of not less than \$1,000,000 per occurrence combined single limit and \$3,000,000 general aggregate.

b. **Automobile Liability Insurance**—Covering the operation of the County's automobiles with liability limits of \$1,000,000 for personal injury and/or property damage per occurrence.

11. **COUNTERPARTS.** This IMA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. The counterparts of this IMA may be executed and delivered by facsimile or other electronic signature (including portable document format) by either of the parties and the receiving party may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.

[Signature page to follow]

IN WITNESS WHEREOF the parties hereto have caused this IMA to be duly executed and delivered by their proper and duly authorized officers as of the date first above written.

[MUNICIPALITY]

MONROE COUNTY

By: _____ **By:** _____

Name: _____ **Name:** Adam J. Bello

Title: _____ **Title:** County Executive

Brockport Arts Festival 2022 Community Impact Statement - Unofficial

Proceeds for BISCO affiliates and Not-for-Profits

ReMax Duck Derby	\$ 10,765.00
Lions Wine Garden	\$ 960.00
Kiwanis Food Booth	\$ 4,700.00
Brockport Lions – White Cane	\$ 498.00
Sweden Community Foundation – Skatepark	\$ 3,960.00
PAWS	\$ 250.00
Total Not-for-Profit proceeds =	\$ 21,133.00

Community Grand Net for the 2022 Brockport Arts Festival

Village of Brockport and BISCO	\$ 9,439.97
BISCO Affiliates & Not-for-Profit Proceeds	\$ 21,133.00
Grand Net =	\$ 30,572.97

Additional Feedback:

Fazool's reportedly ran out of food on Saturday and had to close to re-group and re-stock for the dinner crowd.

Custom House was back-to-back standing patrons Saturday evening.

Lift Bridge Book Shop reported sales were "Better Than Small Business Saturday"

Arjuna had outstanding sales and, while typically closed on Sunday, plan to open on Festival Sunday next year.

Lagom- Great business. Made new artist contacts.

Port Pockets – Sold over 500 ice cream cones and was pleased to have perpetual lines inside and outside.

58 Main – Exhausted some food supplies and were busy all weekend.



VILLAGE OF BROCKPORT

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Website: www.brockportny.org

*The Victorian Village on the Erie Canal
Preserve America Community
Listed on the State and National Registers of Historic Places
Certified Local Government
Tree City USA Community
Erie Canalway Heritage Award of Excellence
NYS Climate Smart Community
NYS Clean Energy Community*

Inter-organizational Agreement Between the Village of Brockport and Brockport Integrated Service Clubs and Organizations (BISCO) October 3, 2022

The Village of Brockport will:

Assume responsibility for the annual Brockport Arts Festival, thereby moving the Arts Festival under the Village of Brockport umbrella, where it becomes a community event hosted by the local government via a festival planning committee.

Be responsible for all expenses related to the festival, and all the proceeds from the festival will remain with the Village for projects designated by the Village Board to benefit the community.

Purchase the Arts Festival domain name from BISCO and have the domain name transferred to the Village upon signature of this agreement for an amount no greater than \$100.

Provide any BISCO service club or organization choosing to participate as a vendor in the festival a 50% discount on a standard artist booth rental fee, no matter what the club or organization is selling (art/craft/food).

BISCO will:

Assume responsibility for the Duck Derby and the Wine Garden components of the festival. This may be done through partnership with other entities and/or by designating one or more specific clubs or organizations from BISCO as responsible for one or both of these components.

All expenses and revenues related to the Duck Derby and the Wine Garden remain with BISCO and/or their designee, with profits utilized for projects of their choosing.

If at any point BISCO decides to no longer host the Duck Derby or the Wine Garden, the Village will assume responsibility for the event(s) for that year and all succeeding festivals.

Signatures:

Village of Brockport

Printed Name

BISCO - President

Printed Name

BISCO – Vice President

Printed Name

Mayor Margaret B. Blackman
Trustee/Deputy Mayor Annette M. Crane
Trustees John D. LaPierre, Shawn Halquist, Katherine J. Kristansen