



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

Proposal to
Village of Brockport
For Independent Auditing Services

For Years Ended May 31, 2022, 2023, and 2024

Proposer:	Mengel Metzger Barr & Co. LLP
Address:	100 Chestnut Street, Suite 1200 Rochester, NY 14604
Contact:	Thomas Zuber, CPA
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Date:	September 21, 2022

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Transmittal Letter

Ms. Erica L. Linden
Village Clerk/Manager
Village of Brockport
127 Main Street
Brockport, New York 14420

Dear Ms. Linden:

As the independent auditors for approximately one hundred New York State municipal clients, Mengel Metzger Barr & Co. LLP currently maintains a commitment and dedication to providing the highest quality auditing and advisory services to its clients.

The procedures performed during the course of our audits are based on 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 Compliance Supplement.

In servicing our current client base, the exposure we have to various accounting systems, internal control environments and client expectations and timetables, provides valuable information and insight to complete the requirements and meet the needs of each engagement.

MMB values equal opportunities for all individuals within our Firm, regardless of gender, race, or religion. As a Firm, we are substantially ahead of industry average as it relates to the number of female partners. Our female partners total 54% of our ownership group. Overall, the MMB team is comprised of approximately 53% individuals who are female and/or of color.

It is through this experience and commitment to service which demonstrates that Mengel Metzger Barr & Co. LLP can efficiently provide the services required by Village of Brockport, New York within the time period as outlined in the proposal request.

Please accept this proposal and other requested information as a firm and irrevocable offer for a period of ninety-days (90) from the proposal opening date.

Sincerely,

Mengel Metzger Barr & Co. LLP



Thomas Zuber, CPA

Firm Qualifications and Experience

On behalf of our colleagues at Mengel Metzger Barr & Co. LLP we are pleased to confirm the terms and scope of our proposal for the services we are to provide for the Village of Brockport. Our Firm was founded in Rochester and includes over 130 professionals comprised of 24 partners and 66 CPA's, working in offices in Rochester, Elmira and Canandaigua, New York. Our Firm has earned a reputation for high-quality service and delivering results that distinguish us in the marketplace. Our governmental, not-for-profit, and education client base comprises a very significant portion of our audit practice and we look forward to continuing our dedication to these industries in the future.

The Mengel Metzger Barr Government Division

Effective January 1, 2018, Mengel Metzger Barr & Co. LLP merged with the Firm of **Raymond F. Wager CPA P.C.** forming one unified team, the MMB Government Division. This combined the expertise of a team with significant experience in serving Governments, Public Authorities and Industrial Development Agencies with the vast resources available at MMB. With more than forty years of Municipal Experience, the governmental team has a vast knowledge of accounting and reporting requirements for New York State Public School districts, BOCES, Municipalities and Public Authorities.

Our partners are frequent presenters for NYS School Boards Association, NYS Association of School Business Officials, as well as NYS Government Officers Finance Association, on accounting and reporting, internal controls, and GASB Statements. Our partners are also members of the New York State Society of Certified Public Accounts (NYSSCPA) – Public Schools Committee (Mr. Zuber is the past chair), and NYSSSPA – Government Accounting and Auditing Committee, which allows for networking with the NYS Office of the State Comptroller and NYS State Education Department.

Because of our expertise in municipal accounting and auditing, we are able to provide you with valuable ideas for and assistance in improving the use of your resources, approach toward budgeting and our evaluation of your internal accounting controls. Our recommendations are made on an informal basis during the course of the audit and also in a letter after completion of the audit. Our professional culture, distinctive style, and values set us apart and enable us to retain client relationships that have spanned decades. Our emphasis is to complete our audit objectives with the least inconveniences on your people.

The Government Division has four partners with specific experience in school district and municipal auditing; **Raymond F. Wager, CPA** (47 years of experience), **Thomas J. Lauffer, CPA** (39 years of experience), **Thomas C. Zuber, CPA** (28 years of experience), and **Michael J. DeBadts, CPA** (17 years of experience); along with directors, senior managers, managers, seniors, and staff that work exclusively on governmental clients.

We are a member of the AICPA's Governmental Audit Quality Center. As a requirement of membership all members of our professional staff are required to attain continuing professional education requirements of Government Audit Standards. As a result all staff members of the Firm are required to attend forty hours of continuing professional education of which twenty-four hours must relate to the Uniform Guidance and Yellow Book Audits.

As mentioned above, our Government Division Partners are members of the New York State Society of CPAs, Public School Accounting Committee, which meets regularly with representatives of the State Education Department, the New York State Comptroller's Office and the Association of School Business Officials (ASBO). As Committee members we have been in an advisory position with the New Legislation for School Districts concerning the property tax report card changes, GASB Statement No. 68, and GASB Statement No. 75, and SED Audit Services Portal Submissions.

Firm Qualifications and Experience, Cont'd

Major Areas of Practice

MMB is a regional professional accounting firm that has provided not-for-profit, government and corporate audit, tax and consulting services to many successful organizations for over 40 years. Our Firm was founded in Rochester and remains headquartered in the City of Rochester. Our practice is comprised of over 130 professionals, including 24 partners, working in offices in Rochester, Elmira and Canandaigua, New York. Our Firm has earned a reputation for high-quality service and delivering results that distinguish us in the marketplace. Our government client base comprises a very significant portion of our audit practice and we look forward to continuing our dedication to this industry in the future.

Geographic Area

Currently our Governmental clients are located in a ten county area within New York State.

Diversity, Equity, and Inclusion

MMB actively embraces and encourages diversity, equity, and inclusion. We feel embracing individual diversity brings a sense of creativity to our workplace. Effectively serving clients from all backgrounds allows MMB to gain additional knowledge and encourages all employees to celebrate cultural differences. Our Diversity and Inclusion Committee strongly believes in spreading awareness surrounding diversity and is committed to nurturing an environment of fairness and equal treatment to all, regardless of religion or race. More notably, they recently developed an Accounting Diversity Scholarship Program. This aims to provide financial assistance to minority students seeking to pursue a career in accounting, as this field has been historically under-represented by the minority community. Through this program, our firm is helping to change the statistics and help a community of students work towards their dreams. As a Firm, we are substantially ahead of the industry average as it relates to the number of females and/or individuals of color, comprised of approximately 53% of our staff members.

Peer Review

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review received during the period of the contract. We are extremely pleased to include our 2021 peer review letter (Attachment I) from Henderson Hutcherson & McCullough, PLLC, which states "... the system of quality control for the accounting and auditing practice of Mengel Metzger Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for year ended April 30, 2021, has been suitably designed and compiled with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects."

Firm Qualifications and Experience, Cont'd

Independence

Generally accepted auditing standards require that an auditor be independent in both fact and appearance. Independence is the cornerstone of the public accounting profession. The very integrity and credibility of the U.S. financial reporting process depends on our Firm and the rest of the profession complying with the independence rules. Our Firm and the specific staff assigned to the Village of Brockport meet the independence standards of the AICPA's Code of Professional Ethics.

Conflict of Interest

MMB has not had any professional relationships involving the Village of Brockport during the past three (3) years, therefore, there are no relationships that constitute a conflict of interest relative to performing the proposed engagement. In addition, there has been no regulatory action taken by an oversight body such as the Internal Revenue Service against the firm or any staff member.

Accounting Services

As a result of our specialization in municipal work, we provide full scale accounting and financial services to our clients as requested. We routinely meet with clients to provide training and consulting in areas which include:

- Budgets and Forecasting
- Reserve Fund Development and Analysis
- Long Range Planning
- Performance Audits
- Documentation of Financial Procedures

All additional services are monitored closely to ensure independence is not impaired.

Working Paper Retention

The audit documentation for this engagement is the property of Mengel Metzger Barr & Co., LLP, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the New York State Department of Education 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 Mengel Metzger Barr & Co., LLP 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 Federal Cognizant Agency, Oversight Agency for Audit, Pass-through Entity, Board of Education, Administrator of School Business Services, New York State Department of Education, U.S. General Accounting Office, Parties designated by the federal or state governments or by the District as part of an audit quality review process, Auditors of entities of which the District is a sub-recipient of grant funds, or the reasonable inquiries of successor auditors. 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.

Staff Qualifications and Experience

Below is the significant experience by level, of our Governmental team:

Position	Years of Experience
4 Partners	17-47 years
2 Directors/Principals	21-46 years
4 Senior Managers & Managers	7-19 years
Seniors & other Staff	2-7 years

Partners, Supervisory, and Staff Qualification

Our Government Partners and managers have a direct involvement in all aspects of the audit. The staff who will be assigned to your job has experience with conducting external audits of NYS Public School Districts. Mr. Thomas Zuber will be the Partner responsible for the job and the primary contacts. The staff assigned to your job would include but, will not be limited to the staff listed in the Government Engagement Team section.

Continuing Professional Education

All partners and professionals are required to complete at least 40 hours of continuing professional education in which twenty-four hours must be related to the Uniform Guidance and Yellow Book Audits each year. Qualified in-house technicians and professionals provide staff training consisting of topics of general appeal to all CPAs and specialized programs geared to the needs of our clients (i.e. State Aid, Budgeting, Reserve Funds, and Financial Planning.)

License to Practice in New York State

Our Partners are licensed by the New York State Department of Education as Certified Public Accountants. In addition, the firm is fully qualified to perform accounting and auditing work for any New York Municipality.



Staff Qualifications and Experience, cont'd

Thomas Zuber, CPA, Partner (NYS License 080393)



Educational Background:

Certified Public Accountant - New York State, 1998
State University of New York College at Fredonia - B.S. Degree in Accounting, 1994

Career Experience:

Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division -Partner
Raymond F. Wager, CPA, P.C. (October 2005) Shareholder
Raymond F. Wager, CPA, P.C. (June 1994 - 2005) Audit Supervisor / Manager

Professional Associations and Activities:

- New York State Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Government Finance Officer Association
- NYSSCPA – Public Schools Accounting Committee (Past Chair)
 - Chair of the GASB87 Committee Subcommittee
- NYSSCPA – Government Accounting and Auditing Committee
- NYSSCPA – Rochester Chapter – Board of Directors
- NYSSCPA – Rochester Chapter Past President
- NYSSCPA – Nominating Committee 2010
- NYSSCPA – Fire District TASC Force
- NYSSCPA – Deferred Compensation TASC Force

Work Specialties:

- Supervision and planning of municipal, public authority, and school district audits
- Developed firm work plans for deferred compensation plan audits
- Researched and developed procedures relating to employment preparation education, special parks grants, New York State DOT audits, and the uniform guidance
- Provided technical and advisory services for fund balance and reserve planning
- Developed work programs for risk assessment, compliance auditing, and financial statement preparation

Other Activities:

- Tom is an active presenter at the New York State spring and summer workshops sponsored by the New York School Boards Association, New York State Association of School Business Officials, and New York State Government Finance Officers Association, on topics relating to internal accounting controls, general purpose accounting guidance, fraud, and GASB statements.
- Tom has spoken to high school accounting classes discussing the certified public accountant's profession and the various opportunities available to students upon completion of college.

Staff Qualifications and Experience, cont'd

Michael J. DeBadts, CPA, Partner (NYS License 122566)



Educational Background:

State University of New York, College at Geneseo, NY

- M.S. in Accounting May 2006
- B.S. in Accounting May 2005

Certified Public Accountant - New York State, 2016

Career Experience:

Mengel Metzger Barr & Co. LLP - Partner

Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP - (2019) Principal

Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP - (2018) Sr. Manager

Raymond F. Wager, CPA, P.C. (August 2006 - 2017)

Professional Associations and Activities:

- New York State Association of School Business Officials (Rochester Chapter)
- New York State Society of Certified Public Accountants (NYSSCPA)
- American Institute of Certified Public Accountants
- NYSSCPA - Public School Committee

Significant Accomplishments:

Has lead and assisted with the annual audit of several of the firm's clients which include school districts, BOCES, villages, towns, counties, health plans, and not-for-profit agencies. Provides assistance and training services for several of the firm's clients, and has been a presenter at regional professional organization training workshops on several occasions.

Staff Qualifications and Experience, cont'd

Raymond F. Wager, CPA, Partner (NYS License 038842)



Educational Background:

Rochester Institute of Technology - B.S. Degree in Accounting.
Certified Public Accountant - 1978

Career Experience:

Mengel Metzger Barr & Co. LLP - Partner
Raymond F. Wager, CPA, P.C. (March 1988 - 2017) Owner
Naramore, Niles & Co. (1978 - 1988) Partner
Naramore, Niles & Co. (1973 - 1978) Staff Accountant

Work Specialties

- Currently the auditor for approximately one hundred municipal clients in New York State.
- Also provides a variety of technical and advisory services as well as normal accounting and auditing services for all municipal clients.
- Conduct various audits for not-for-profit and commercial clients including a variety of management advisory services.

Professional Memberships:

- The American Institute of Certified Public Accountants
- The New York State Society of Certified Public Accountants
- NYSSCPA Public School Committee
- New York State Association of School Business Officials
- Government Finance Officers Association
- Advent House - Finance Committee Chairperson and Treasurer

Other Information:

- A frequent speaker at the Rochester Chapter of the Association of School Business Officials (ASBO).
- Active participant in the New York State Summer Workshop in Albany sponsored by the State Education Department and ASBO.
- Currently serving on the NYS Public School Accounting Committee.

Staff Qualifications and Experience, cont'd

Thomas J. Lauffer, CPA, Partner (NYS License 059214)



Educational Background:

Certified Public Accountant - New York State
St. Bonaventure University - B.S. Degree in Accounting

Career Experience:

Mengel Metzger Barr & Co. LLP - Partner
Raymond F. Wager, CPA, P.C. (January 1997 - 2017) Shareholder
Raymond F. Wager, CPA, P.C. (March 1988 - December 1996)
Naramore, Niles and Co. (September 1982 - March 1988) Senior Accountant/Manager

Professional Associations and Activities:

- New York State Association of School Business Officials (Rochester Chapter)
- NYS Government Finance Officers Association
- NYSSCPA - Public School Committee
- New York State Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Significant Accomplishments:

- Currently, serves on the NYS Public School Accounting Committee. This committee provides the opportunity to work closely with representatives of the NYS Comptroller's Office and the NYS Education Department. Also served on the subcommittee to develop and research the topics and agenda for the State wide Public School Accounting Seminar and served as a presenter at four of the six locations.
- Responsible for the implementation of monitoring requirements relating to the NYS Affordable Housing Corp. grants for small towns. Also, responsible for the Firm's implementation of changes to the Single Audit Act and OMB Compliance Supplement.
- Responsible for managing several internal audits.

Staff Qualifications and Experience, cont'd

David A. Rizzari, Director

Educational Background:

Rochester Institute of Technology - B.S. Degree in Accounting

Career Experience:

Mengel Metzger Barr & Co. LLP - Director

Raymond F. Wager, CPA, P.C. (March 1988 - 2017) Senior Manger

Naramore, Niles and Co. (May 1977 - March 1988) Senior Accountant/Manager

Naramore, Niles and Co. (May 1975 - May 1977) Internship/Staff Accountant

Professional Associations and Activities:

-New York State Association of School Business Officials (Rochester Chapter)

-Accounting and Auditing Committee - NYSGFOA

-NYSGFOA - Board of Governors/Treasurer

-ARC of Monroe County - Board of Directors

-ARC of Monroe County - Finance Committee

Significant Accomplishments:

-Interacted in the peer review of Raymond F. Wager, CPA, P.C. conducted in 2015 by Marvin and Co., P.C. This review resulted in an unqualified opinion regarding the accounting and auditing practice of the firm.

-Responsible for the quality control of the practice which involves an annual review of selected financial statement clients and the implementation of many new procedures and policies to improve quality controls within the firm.

-Successfully assisted a school district and a BOCES (first in NYS) with the preparation of the Comprehensive Annual Financial Report (CAFR) to achieve the Certificate of Excellence in Financial Reporting awarded by both ASBO and GFOA.

John Rynkiewicz, Jr., CPA, Principal

Educational Background:

Certified Public Accountant - New York State

Rochester Institute of Technology - B.S. Degree in Accounting, 1997.

Career Experience:

Mengel Metzger Barr & Co. LLP - Principal

Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP (2018) Senior Manager

Raymond F. Wager, CPA, P.C. (May 2010 – 2017)

Freed Maxick & Battaglia, CPA's (May 2008 – April 2010)

Ernst & Young, LLP (April 2005 – May 2008)

Staff Qualifications and Experience, cont'd

Significant Accomplishments:

- Responsible for coordination and preparation of the Village Nursing Facility and certification of the Annual New York State Medicaid report.
- Audit services for clients in municipal, not-for-profit, manufacturing, and health care in industries. Responsible for planning and coordination of all aspects of audit including development of testing, procedures and day to day management of engagements.
- Has served as manager of four internal audit engagements. Also, has planned and coordinated audit procedures for engagements for our governmental audit clients. Currently, manages day to day activities of engagements to ensure meeting deadlines, and the timely delivery of client requests.

Melissa Duerr, CPA, Principal

Educational Background:

St. John Fisher College of New York, B.S. Accounting, May, 2003
Certified Public Accountant - New York State, 2014

Career Experience:

Mengel Metzger Barr & Co. LLP - Principal
Mengel Metzger Barr & Co. LLP - Senior Manager (2018 - 2021)
Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP (2018) Manager
Raymond F. Wager, CPA, P.C. (June 2011 to 2017)

Professional Associations and Activities:

- New York State Society of Certified Public Accountants
- American Institute of Certified Public Accountants

Significant Accomplishments:

Melissa has supervised the annual audit of several of the firm's clients which include IDA's, school districts, BOCES, towns, counties, villages, and not-for-profit agencies. She has also, provided various types of client assistance to several towns, villages, and school district's including general accounting, bookkeeping, reconciliations, and preparation of Annual Update Documents filed with New York State.

Erik Lunger, CPA, Senior Manager

Educational Background:

Certified Public Accountant – New York State
St. John Fisher College, Accounting Certificate Program - 2012
State University of New York at Geneseo - B.S. Business Administration - 2005

Career Experience:

Mengel Metzger Barr & Co. LLP - Senior Manager
Raymond F. Wager, CPA, P.C. Division of Mengel Metzger Barr & Co. LLP - (2019) Manager

Staff Qualifications and Experience, cont'd

Significant Accomplishments:

He has served as in-charge auditor for many of the Firm's clients including school districts, BOCES, towns, counties, villages and not-for-profit agencies. Has provided accounting assistance to school districts including assistance with required state filing documents. Erik has also helped in managing the Firm's tax department (prior to the merger) for several tax seasons. Has completed over 1,000 tax returns including personal, partnership, corporate, estate, trust, and not-for-profit tax filings.

Ryan McGlynn, CPA, Manager

Educational Background:

The College at Brockport, B.S. Accounting, December 2015
Certified Public Accountant – New York State, 2020

Career Experience:

Mengel Metzger Barr & Co. LLP - Manager
Mengel Metzger Barr & Co. LLP, Raymond F. Wager, CPA, P.C. Division (2019)- Senior Accountant
Raymond F. Wager, CPA, P.C., Division of Mengel Metzger Barr & Co. LLP (2019) - In-Charge Accountant
Raymond F. Wager, CPA, P.C. (February 2016 to December 2017)

Tiffany Raskopf, Senior Accountant

Educational Background:

St. Bonaventure University, BBA Accounting, December 2013

Career Experience:

Mengel Metzger Barr & Co. LLP - Senior Accountant (2018 - Present)
Raymond F. Wager, CPA, P.C. - Staff Accountant (2013- 2018)

Jennifer Austin, CPA, Senior Accountant

Educational Background:

Successfully completed CPA exams in May 2021
Roberts Wesleyan College, B.S. Accounting – 2019

Career Experience:

Mengel Metzger Barr & Co. LLP – Senior Accountant (October 2021 – Present)
Mengel Metzger Barr & Co. LLP – Staff Accountant (May 2019 – September 2021)

Staff Qualifications and Experience, cont'd

Nicole Wright, Senior Accountant

Educational Background:

Keuka College – B.S. Accounting, May 2016

Career Experience:

Mengel Metzger Barr & Co. LLP – Senior

Mengel Metzger Barr & Co. LLP – In-Charge (2019)

Mengel Metzger Barr & Co. LLP – Staff (2016-2018)

Paige O'Neil, In-Charge Accountant

Educational Background:

Mercyhurst University, B.A. Accounting and Marketing – 2017

Career Experience:

Mengel, Metzger, Barr & Co – In-Charge Accountant– (2021 – Present)

Mengel, Metzger, Barr & Co – Staff Accountant– (2019 - 2021)

Americorps NCCC Team Member (October 2017- July 2018)

Similar Engagements

Village	Contact Person	Title	Phone Number
Village of Webster	Ms. Marcia Adams	Treasurer	(585) 265-3370
Village of Spencerport	Ms. Karen Carr	Treasurer	(585) 352-4771
Village of Honeoye Falls	Ms. Gina Hurley	Clerk Treasurer	(585) 624-1711

Similar Engagements (Single Audits) with Other Clients

Our Governmental clients have budgets ranging from under one million dollars to over \$190 million. We are proud of the professional services we provide for our clients and encourage you to make inquiries about their satisfaction with our services and the quality of our staff.

Specific Audit Approach

Audit Scope and Understanding

In response to your request, we are pleased to confirm the scope of our proposal to perform the independent audit of the financial statements.

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Village's financial statements. Our report will be addressed to the governing board of the Village. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the 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 may withdraw from this engagement.

Reporting Requirements

The following reports will be submitted to the Village as part of the overall reporting package:

- Independent Auditors' Report and Management's Discussion and Analysis on the Basic Financial Statements
- Internal Control Communication

Approach and Methodology

Our audit methodology is based on a comprehensive audit program developed utilizing industry audit guides and professional reference material primarily from Wolters Kluwer (CCH). Our work plan includes a detailed study of your internal controls, testing of transactions, analytical analysis and substantive procedures as required. In planning and assessing risk, the audit will require that we review and understand such things as your budget, organizational charts, financial reporting and your computer system.

Our audit plan encompasses a risk-based approach which places great emphasis on looking not only at the accounting transactions but the underlying operation and substance of the Village and those transactions. In order to properly design our audit approach we will communicate with various personnel to ensure a truly effective approach is designed for the Village. We are extremely sensitive to not only the needs of your audit but also to the individuals we will be working directly with to ensure we will provide an effective and efficient audit with minimum disruption to the Village and staff.

We will establish an entrance conference with Management to review and discuss the nature, approach and timing of our audit process. We will provide a summary worksheet of the type of information we will be requesting for the internal control review and year end phases of our audit.

Specific Audit Approach

Our audit will be conducted in a preliminary, substantive testing, and compliance stage. Our audit plan and approach will be as follows:

- Entrance conference with management
 - ◊ Discuss the audit process
 - ◊ Establish an understanding of the flow of information
 - ◊ Discuss various operational and administrative items
- Meet with Financial Management Committee to discuss audit process
 - ◊ Management responsibilities
 - ◊ Needs and expectations of the Board and Management
 - ◊ Audit procedures and approach
 - ◊ Scope of services
 - ◊ Compliance requirements and internal controls
 - ◊ Recent auditing statements and standards
- Planning and brainstorming session with audit staff
 - ◊ Fraud risk (throughout audit)
 - ◊ Audit approach
 - ◊ Supervision
- Begin the preliminary fieldwork phase of the audit
 - ◊ Risk assessment process
 - ◊ Evaluate and understand internal controls
 - ◊ Test internal controls
- Review with management any internal control related items identified in preliminary fieldwork phase
- Begin year-end field work phase of audit
 - ◊ Substantive testing of balances
 - ◊ Completion of Federal Single Audit and Data Collection form
- Draft financial statements prepared together with internal control communications and review with management
- Exit conference with audit committee
 - ◊ Review audit executive summary
 - ◊ Review draft financial statements
 - ◊ Review internal control communications
- Presentation to Board

* Each engagement completed will follow the basic process outlined above.

Specific Audit Approach, Cont'd

Audit Timeline

We would meet the following general timeline based on the information contained in your RFP letter. We will work with your to determine specific dates that will be most suitable for management and the staff of the Village.

The first year with a new auditor will have a higher level of audit intensity than the subsequent years, but we will make every effort to reduce the impact on your business operations. Prior to our arrival we will provide you with a list of documents we will need to develop our permanent file. Since we are familiar with the industry and your revenue streams, we do not expect there will be a significant time requirement by your staff in this area. We would anticipate that the most significant impact to the organization will be in assisting us in the development of our spending two days of additional time in the first year in this area.

Computer Application

The firm has made a commitment and investment to computerize our audit workpapers which is tailored to each client's needs. This has greatly reduced the redundant workpaper preparation and enhanced our efficiency on each audit.

Sampling

The samples we select will be representative of the population in which all items in the population will have an opportunity to be selected. Our methods will include statistical sampling such as random number sampling, systematic sampling and haphazard sampling. Once our review of your internal accounting control procedures is complete, we may elect to expand our samples accordingly. We will also provide test transactions to be entered into your accounting system to provide assurance that your accounting software processes transactions appropriately.

Analytical Procedures

Analytical procedures will be used in the planning stage, as a substantive procedure and in the final review stage of the audit.

Internal Controls

Our approach to gain an understanding of your internal control structure will include questionnaires, flow charts, interviews with employees and testing of transactions. Our audit program has a series of procedures required to be completed that specifically address laws and regulations that will be subject to audit testing. Our audit sample includes target testing which is for the purpose of compliance.

Audit Administration

We will provide an Executive Summary showing year over year comparisons for Village of Brockport's Financial Management Committee. In addition, we are available throughout the year to provide management advisory services to the extent which does not impair our independence and we are available for phone consultation through-out the year at no charge.

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

Specific Audit Approach, Cont'd

Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and a few of those banks have mandated the use of this service. To the extent applicable, the Village hereby authorizes us to participate in this electronic confirmation process through the third party's Web site (e.g. by entering the Village's bank account information to initiate the process and then accessing the bank's confirmation response) and agrees that we shall have no liability in connection therewith.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package which contains the Data Collection Form, financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and/or a corrective action plan to the designated federal clearinghouse and, if appropriate, 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 auditors' 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 audits.

Sincerely,

Mengel Metzger Barr & Co. LLP



Thomas Zuber, CPA



Dollar Cost Bid for Village of Brockport



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



Dollar Cost Bid

Ms. Erica L. Linden
Village Clerk/Manager
Village of Brockport
127 Main Street
Brockport, New York 14420

Dear Ms. Linden:

Please accept the enclosed proposal and other requested information as a firm and irrevocable offer in response to your request.

A. Mengel Metzger Barr & Co. LLP

B. The individual signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Village.

C. **Audit Fees and Other**

1. The estimated fee to complete our audit services, as described in the Technical Proposal, for Village of Brockport for the years ended May 31, 2022, 2023, and 2024 is as follows:

Village of Brockport Audit	2021-2022	2022-2023	2023-2024
Justice	\$4,000	\$4,200	\$4,400
Basic Financial Statements	\$19,000	\$19,950	\$20,900

Dollar Cost Bid, cont'd

2. Preparation of Depreciation Schedules, if requested: \$1,000.

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

D. Other Services

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.

My staff and I can provide various other financial and accounting services.

Our hourly assistance rates are as follows:

	2021-2022	2022-2023	2023-2024
Partner	\$315	\$315	\$315
Manager	\$175-210	\$175-210	\$175-210
Supervisor	\$150	\$150	\$150
Staff	\$100-135	\$100-135	\$100-135
Clerical	-	-	-

E. Billing

We will submit an interim bill once our preliminary work is completed and the final bill for the audit will be submitted for payment after the audit is completed, processed and sent to the Village.

We appreciate the opportunity to be of service to the Village of Brockport and believe this letter accurately summarizes the significant terms of our engagement.

Sincerely,

Mengel Metzger Barr & Co. LLP



Thomas Zuber, CPA

Peer Review Report



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

September 17, 2021

To The Partners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021, 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* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

Fee Proposal

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF MAY 31st FOR THE FISCAL YEARS LISTED BELOW:

Village of Brockport Audit:

2021-22	2022-2023	2023-24
\$ *	\$ *	\$ *

Village of Brockport Court Audit: Total fines collected in the 2021-22 fiscal year were \$259,582, of which New York State was paid \$107,615, net Village share \$151,967. The court has two (2) part times justices, and two (2) court clerks, one (1) of which is full time.

2021-22	2022-2023	2023-24
\$ *	\$ *	\$ *

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES:

Hourly Rates for the Fiscal Years listed below:

	2021-22	2022-23	2023-24
Partner	*	*	*
Manager	*	*	*
Supervisor	*	*	*
Staff	*	*	*
Clerical	*	*	*

***Please refer to Sections "C" and "D" of the Dollar Cost Bid**

Attachment II

The Village anticipates a selection of a firm by October 1, 2022. Please indicate below when your firm would be able to commence the audit of the 2021-22 fiscal year.

Anticipated date for start of audit: October 2022

Firm Name: Mengle Metzger Barr & Co. LLP

Address: 100 Chestnut Street, Suite 1200

Rochester, NY 14604

Signature Thomas Zuber, CPA Date 09/21/2022

Printed Name Thomas Zuber

Title CPA

Phone Number 585-423-1860



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/10/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement.

Table with 2 main columns: PRODUCER (Paris-Kirwan Associates, Inc.) and CONTACT INFORMATION (PHONE: (585) 473-8000, FAX: (585) 340-1714, E-MAIL: reception@paris-kirwan.com). Includes a red note: *Further proof of insurance will be provided upon selection for each participant.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES.

Main table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSD, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability, Automobile Liability, Umbrella Liability, Workers Compensation, and Cyber Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Benderson Development Company, LLC and Benderson-Rochester Associates, LLC are named as additional insureds on the General Liability policy, only if required in a written contract.

Re: Mengel, Metzger, Barr & Co., LLP, 100 Chestnut Street, Suite 1200, Rochester, NY 14604. Lease 72193, Tenant 67590. Re: Prop/Unit: 2213 1104, Five Star Bank Plaza, 100 Chestnut Street, Rochester, NY 14604.

Table with 2 columns: CERTIFICATE HOLDER and CANCELLATION. CANCELLATION section contains text: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.