



**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT THE CONCLUSION OF THE AUDIT**

To the Village Board
Village of Brockport
Brockport, New York

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Brockport for the year ended May 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 19, 2021. Professional standards also require, that we communicate to you the following information related to our audit.

Significant Audit Matters

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village of Brockport are described in Note 1 to the financial statements. During the year ended May 31, 2021, the Village adopted Government Accounting Standards Board (GASB) Statement No. 84, "Fiduciary Activities." Other than the adoption of GASB Statement No. 84, no new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the Village of Brockport during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Village of Brockport's financial statements were pension obligations and other postemployment benefit obligations.

Management's estimates of pension obligations and other postemployment benefit obligations are based on various assumptions. Pension obligations are based on the Village's share of the NYS retirement system plan; and other postemployment benefit obligation estimates are based on actuarial calculations. We evaluated the key factors and assumptions used to develop these estimates in determining they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures related to capital assets, long-term debt, pension obligations, other postemployment benefit obligations, and restatement, the details of which are described in Notes 4, 5, 7, 8, and 16 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

The following material misstatements detected as a result of audit procedures were corrected by management:

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Fund Balance	Revenue	Expense
Prior Year Unrecorded Audit Entries	\$ (20,725)	\$ (409)	\$ (20,316)	\$ -	\$ -
Utility Revenues	12,590	-	-	12,590	-
Pension Expenditures	(19,225)	-	-	-	19,225
Shafer Trust	15,004	-	-	15,004	-
Water and Sewer Revenues	6,342	-	-	6,342	-
Bond Refunding	-	-	-	1,408,988	1,408,988
Bond Payments	-	-	-	12,558	12,558
Installment Purchase Debt	-	-	-	104,128	104,128
Current Year Effect	-	-	14,711	\$ 1,559,610	\$ 1,544,899
Balance Sheet Effect	\$ (6,014)	\$ (409)	\$ (5,605)		

The schedule below summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Fund Balance	Revenue	Expense
Court Revenues	\$ -	\$ -	\$ 14,424	\$ (14,424)	\$ -
Sewer Revenues	(2,585)	-	(2,585)	-	-
Projected Sales Tax Revenues	26,483	-	30,354	(3,871)	-
Current Year Effect	-	-	(18,295)	\$ (18,295)	\$ -
Balance Sheet Effect	\$ 23,898	\$ -	\$ 23,898		

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 28, 2022.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis; budgetary comparison information; the Schedules of Village Contributions - NYSLRS Pension Plans; Schedules of Village's Proportionate Share of the Net Pension Liability; and the Schedules of Changes in the Village's Total OPEB Liability and Related Ratios; which is required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Balance Sheet - Non-Major Governmental Funds and the Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America; the method of preparing it has not changed from the prior period; and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Village of Brockport

January 28, 2022

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Restriction on Use

This information is intended solely for the information and use of the Village Board and management of the Village of Brockport and is not intended to be, and should not be, used by anyone other than these specified parties.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the Village of Brockport.

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Rochester, New York

January 28, 2022