

ULSTER COUNTY RESOURCE RECOVERY AGENCY

RESOLUTION NO. 2604

Re: Procurement of Audit Services

WHEREAS, the Audit Committee of the Ulster County Resource Recovery Agency (the “Agency) has reviewed and approved the proposal of EFPR Group, CPAs for professional audit services for the years ended December 31, 2023, 2024 and 2025; Agency audit in the amount of \$78,000 (inclusive of expenses) for each year.

NOW, THEREFORE, BE IT

RESOLVED, that the firm of EFPR Group, CPAs, selected by the Audit Committee, be retained to provide audit services for the December 31, 2023, 2024 and 2025; Agency audit in accordance with its proposal annexed hereto and made a part of this resolution, at the not to exceed price of \$78,000, inclusive of expenses, and, be it

FURTHER RESOLVED, that the Executive Director and Director of Finance and Administration are hereby authorized and empowered to implement this resolution.

MOVED BY: _____ SECONDED BY: _____

VOTE: AYES: _____ NAYS: _____ ABSENT: _____

Dated: November 30, 2023

FINANCIAL IMPACT: \$78,000.00

October 16, 2023

Mr. Timothy DeGraff, CPA
Acting Executive Director/Director
of Finance & Administration
Ulster County Resource Recovery Agency
999 Flatbush Road
Kingston, New York 12402

Dear Mr. DeGraff:

Attached is our proposal to provide audit and related services to Ulster County Resource Recovery Agency for the years ending December 31, 2023, 2024 and 2025.

Please call me if you have any questions with regard to this proposal.

Very truly yours,

EFPR GROUP CPAs, PLLC



Douglas E. Zimmerman, CPA
Partner

DEZ:kms

Enclosures

ULSTER COUNTY RESOURCE RECOVERY AGENCY
Proposal to Provide
Audit and Related Services
Years ending December 31, 2023, 2024 and 2025



EFPR Group, CPAs, PLLC
Douglas E. Zimmerman, CPA
Partner
dzimmerman@efprgroup.com

October 16, 2023

October 16, 2023

Mr. Timothy DeGraff, CPA
Acting Executive Director/Director
of Finance & Administration
Ulster County Resource Recovery Agency
999 Flatbush Road
Kingston, New York 12402

Dear Mr. DeGraff:

We are pleased to present our proposal to provide audit and related services to Ulster County Resource Recovery Agency (the Agency) for the years ending December 31, 2023, 2024 and 2025. We believe the EFPR Group, CPAs, PLLC is highly qualified to provide professional audit services to the Board based on the following:

- Our previous experience (with our predecessor firm, Toski & Co., CPAs, P.C.) providing audit and related services to the Agency.
- Our experience with regard to providing audit and related services for over 175 governmental organizations annually.
- Our experience in providing audit and related services to governmental organizations operating solid waste facilities, including the following:
 - Islip Resource Recovery Agency
 - Delaware County Solid Waste Management Center & Compost Facility
 - Town of Hempstead Sanitary District Number Two
 - Town of Hempstead Sanitary District Number Seven
 - Binghamton-Johnson City Joint Sewage Board
- Our firm's ability to bring a wealth of New York State Public Authority audit experience having audited some of the largest public authorities in New York State, including Empire State Development, New York Convention Center Operating Corporation, New York State Bridge Authority, New York State Olympic Regional Development Authority and Lower Manhattan Development Corporation.
- Our experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards. We audit over 350 organizations annually in accordance with Government Auditing Standards.

Mr. Timothy DeGraff, CPA
October 16, 2023

- Our experience in providing annual financial statement audit and related services to Public Authorities and Public Benefit Corporations, including the following:
 - Broome County Land Bank Corporation
 - Cheektowaga Economic Development Corporation
 - Chemung County Property Development Corporation
 - County of Orleans Industrial Development Agency
 - Dunkirk Industrial Development Agency
 - Dunkirk Local Development Corporation
 - Dutchess County-Poughkeepsie Land Bank
 - Emerald Corporate Center Economic Development Corporation
 - Fulton Community Development Agency
 - Harlem Community Development Corporation
 - Hudson River Park Trust
 - Incorporated Village of Hempstead Community Development Agency
 - Islip Resource Recovery Agency
 - Kingston City Land Bank
 - Kingston Local Development Corporation
 - Lake Champlain-Lake George Regional Planning Board
 - Land Reutilization Corporation of the Capital Region
 - Lower Manhattan Development Corporation
 - Lumber City Development Corporation
 - Monroe County Water Authority
 - New York State Urban Development Corporation d/b/a Empire State Development
 - New York Convention Center Development Corporation
 - New York Convention Center Operating Corporation (Jacob K. Javits Convention Center)
 - New York Job Development Authority
 - New York State Bridge Authority
 - New York State Homeless Housing and Assistance Corporation
 - New York State Olympic Regional Development Authority
 - Newburg Community Land Bank
 - N.F.C. Development Corporation
 - Niagara Falls Urban Renewal Agency
 - Niagara-Orleans Regional Land Improvement Corporation
 - Ogdensburg Bridge and Port Authority
 - Orleans County Local Development Corporation
 - Roosevelt Island Operating Corporation
 - Steuben County Industrial Development Agency
 - Sullivan Broadband Local Development Corporation
 - Town of Erwin Industrial Development Agency
 - Town of Hempstead Community Development Agency
 - Town of Plattsburgh Local Development Corporation
 - Trust for Cultural Resources of the City of New York
 - Warren County Local Development Corporation
 - Washington County Local Development Corporation
 - Wayne County Industrial Development Agency
- Our ability to provide quality services on a timely basis for reasonable fees

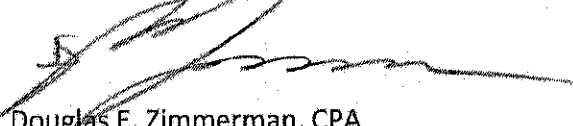
Mr. Timothy DeGraff, CPA
October 16, 2023

Our depth of experience working with many public benefit corporations and governmental entities across New York State should provide peace of mind that the Agency would be served by a highly competent team of professionals committed to assist in whatever capacity you require. We understand that for our services to be valuable to the Agency, we need to provide more than just financial reporting. At the EFPR Group, CPAs, PLLC, we take a proactive approach to our client relationships in order to ensure we are anticipating our client's needs before they call on us for assistance. We are available throughout the year to answer questions and address concerns that may arise.

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you desire. Simply put, we want to be your auditors and business consultants. Please contact us if there are any questions regarding this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read 'Douglas E. Zimmerman', is written over the printed name below.

Douglas E. Zimmerman, CPA
Partner

FIRM PHILOSOPHY

The EFPR Group, CPAs, PLLC was founded on the principle of providing our clients with the same high quality level of service expected from a national firm yet with the dedicated involvement that can only be developed by personal attention. The primary mission of our Firm has always been helping our clients succeed. We are committed to delivering services targeted to each client's critical needs and industry niche.

KEY CONSIDERATIONS REGARDING THE EFPR GROUP

Our Firm has achieved its present position in the accounting profession by providing quality services on a timely basis, for reasonable fees. Accounting firms should be evaluated in light of several important conditions:

- The firm's qualifications, experience and its ability to provide auditing, accounting and consulting services for a reasonable fee.
- The firm's ability to assemble and commit a team of professionals experienced in providing audit, accounting and consulting services for governmental organizations, specifically public benefit corporations.
- The firm's involvement of client personnel and active participation and coordination on a year-round basis.
- The firm's commitment to provide services which will contribute to the success of our clients.

In the following paragraphs, we shall demonstrate that the EFPR Group, CPAs, PLLC is the accounting firm best qualified to serve Ulster County Resource Recovery Agency.

FRESH PERSPECTIVE

Changing auditors does not have to be difficult. The professionals at the EFPR Group, CPAs, PLLC are excited about providing the Agency with a fresh perspective on internal controls, compliance risks, and other operational matters. As noted throughout our proposal, our objective is to provide value beyond our financial and compliance audits.

INDEPENDENCE

The EFPR Group, CPAs, PLLC is independent of Ulster County Resource Recovery Agency as defined by generally accepted auditing standards and U.S. Government Accountability Office (GAO)'s Government Auditing Standards. Accordingly, no relationship exists between the EFPR Group, CPAs, PLLC and the Agency or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Agency.

FIRM QUALIFICATIONS AND EXPERIENCE

The EFPR Group, CPAs, PLLC has been providing audit and related services to governmental organizations for over 50 years. We trace our Buffalo roots back to the early 1980s through our predecessor firm of Toski & Co., CPAs, P.C. The other firms that merged to become the EFPR Group, CPAs, PLLC (Eldredge Fox & Porretti, LLP, Rotenberg & Co., LLP, and S. Barrie Godown, CPA, P.A.) trace their roots back to the 1960s and 1970s.

The EFPR Group, CPAs, PLLC provides audit, accounting and consulting services to over 175 governmental organizations on an annual basis. We serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards and over 250 clients that require audits performed in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. Our Firm employs 200 professionals with 41 partners and directors. The Firm's Government Audit Practice Group consists of 40 highly trained professionals who provide audit and related services to governmental organizations on a year round basis.

Our Firm has offices located in Williamsville, Rochester, and Corning, New York. The fieldwork associated with the engagement will be performed at the Agency's office located in Kingston, New York by the professionals from the Firm's Government Audit Practice Group. Please see Appendix A for detailed resumes of the Firm's key Government Audit Practice Group members and Appendix B for a partial listing of governmental organizations which are our clients.

Our Firm has substantial experience providing audit, accounting and consulting services to various governmental organizations. We are very familiar with generally accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. We perform approximately 350 GAGAS audits annually. Our team of professionals from our Government Audit Practice Group is well versed and keeps up-to-date on all standards affecting the government environment.

Public Authority Experience - Our Firm has substantial experience in providing annual financial statement audit and related services to Public Authorities. These organizations are different from other governmental organizations; therefore, our previous experience with these organizations is a benefit for your organization.

Islip Resource Recovery Agency - We perform the annual audit of the financial statements of the Agency in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Agency is authorized to finance, acquire, construct, operate, and maintain a solid waste management-resource recovery system (which consists of two closed landfills; a cleanfill; the MacArthur Resource Recovery Facility; a material recovery facility; and a composting facility) in the Town and to contract with the Town for the purpose of receiving, treating, and disposing of municipal solid waste generated in the Town.

Monroe County Water Authority - We perform the annual audit of the financial statements of the Authority in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Authority was created to finance, construct, operate and maintain a water supply and distribution system for the benefit of the residents of the County and State of New York.

New York State Urban Development Corporation d/b/a Empire State Development - We perform the annual audit of the general purpose financial statements of the Corporation (a component unit of the State of New York) in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Corporation's goal is to create and retain jobs and to reinvigorate economically distressed areas of the State. The Corporation administers various economic development programs which provides tax incentives designed to attract new businesses to New York State and to enable existing businesses to expand and create more jobs. The Corporation has over 150 subsidiaries which are consolidated for financial reporting purposes. Our firm provides audit and related services to various subsidiaries of Empire State Development. Empire State Development has annual revenues in excess of \$2.3 billion and assets of more than \$26 billion.

Binghamton-Johnson City Joint Sewage Board - We perform the annual audit of the financial statements of the Board in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Board was established by the municipal cooperation agreement between the City of Binghamton and the Village of Johnson City for the operation of a joint wastewater treatment facility.

Town of Hempstead Sanitary Districts - We perform the annual audits of the financial statements of District Number Two and District Number Seven in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Districts provide for the collection, removal and disposal of all waste, special waste and recyclables within its territorial jurisdiction within the Town of Hempstead, New York.

New York State Olympic Regional Development Authority - We perform the annual audit of the financial statements of the Authority in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. In connection with this engagement we also prepare an Independent Auditors' Report on Compliance with Investment Guidelines. The Authority is currently involved in a major construction project to improve its facilities across all of the venues. The projects include a Mountain Coaster, Zip-Line, three new chairlifts, pumphouse improvements, the Mountain Pass Lodge at Mt. Van Hoevenberg, the Legacy Lodge at Whiteface Mountain and the beginning of revitalization of the Olympic Center.

New York Convention Center Operating Corporation - We perform the annual audit of the financial statements of the Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Corporation was established to operate the Jacob K. Javits Convention Center of New York.

Ogdensburg Bridge and Port Authority - We perform the annual audit of the financial statements of the Authority in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. In connection with this engagement we audit the operations of the Ogdensburg International Airport.

Lower Manhattan Development Corporation - We perform the annual financial statement of the Corporation in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Hudson River Park Trust - We perform the annual financial statement of the Trust in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Hudson River Park Trust is a public benefit corporation created to oversee the planning, construction and operation of the Hudson River Park which is located from Battery Place to 59th Street in New York City. The Trust is responsible for the \$262 million of State and City funds which have been allocated to reconstruct the piers and related infrastructure improvements in the Park.

Public Authority Experience - Our Firm has experience in providing annual financial statement audit and related services to Public Authorities. These organizations are different from other governmental organizations; therefore, our previous experience with these organizations is a benefit for your organization. We have experience providing services to the following:

- Broome County Land Bank Corporation
- Cheektowaga Economic Development Corporation
- Chemung County Property Development Corporation
- County of Orleans Industrial Development Agency
- Dunkirk Industrial Development Agency
- Dunkirk Local Development Corporation

- Dutchess County-Poughkeepsie Land Bank
- Emerald Corporate Center Economic Development Corporation
- Fulton Community Development Agency
- Harlem Community Development Corporation
- Hudson River Park Trust
- Incorporated Village of Hempstead Community Development Agency
- Islip Resource Recovery Agency
- Kingston City Land Bank
- Kingston Local Development Corporation
- Lake Champlain-Lake George Regional Planning Board
- Land Reutilization Corporation of the Capital Region
- Lower Manhattan Development Corporation
- Lumber City Development Corporation
- Monroe County Water Authority
- New York State Urban Development Corporation d/b/a Empire State Development
- New York Convention Center Development Corporation
- New York Convention Center Operating Corporation (Jacob K. Javits Convention Center)
- New York Job Development Authority
- New York State Bridge Authority
- New York State Homeless Housing and Assistance Corporation
- New York State Olympic Regional Development Authority
- Newburg Community Land Bank
- N.F.C. Development Corporation
- Niagara Falls Urban Renewal Agency
- Niagara-Orleans Regional Land Improvement Corporation
- Ogdensburg Bridge and Port Authority
- Orleans County Local Development Corporation
- Roosevelt Island Operating Corporation
- Steuben County Industrial Development Agency
- Sullivan Broadband Local Development Corporation
- Town of Erwin Industrial Development Agency
- Town of Hempstead Community Development Agency
- Town of Plattsburgh Local Development Corporation
- Trust for Cultural Resources of the City of New York
- Warren County Local Development Corporation
- Washington County Local Development Corporation
- Wayne County Industrial Development Agency

Additional Services Provided to Governmental Clients

Our Firm has assisted our governmental clients in obtaining a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). We are committed to providing the highest quality services and assisting governmental entities in meeting regulatory deadlines.

Our Firm is familiar with the review process that the GFOA uses to evaluate the Annual Comprehensive Financial Report (ACFR) and can assist the Agency in obtaining the Certificate of Achievement for Excellence in Financial Reporting. Our firm has prepared the ACFR for the Cities of Destin and Port Richey, Florida, Town of Cortlandt, and the Counties of Chemung, Putnam, Sullivan, Ulster, Cattaraugus and Steuben. The additional minimum requirements to prepare the CAFR are as follows:

- Introduction section, including names of Agency officials,
- Combining statements of government funds, including comparisons of actual to budget, and
- A statistical section.

We have provided consulting services to our clients with regard to implementation of Governmental Accounting Standards Board (GASB) Statement No. 33 - "Accounting and Financial Reporting for Nonexchange Transactions," and GASB Statement No. 34 - "Basic Financial Statements and Management's Discussion and Analysis." We have worked extensively with our government clients in ensuring that they have complied with the reporting requirements of GASB Statement No. 34. Consulting services offered to our clients with regard to implementation of GASB Standards include, but are not limited to, the following:

- Implementation of infrastructure reporting
- Implementation of fixed asset policies and procedures
- Reporting of infrastructure costs and assistance and guidance in preparing the Management Discussion and Analysis (MD&A)

Additionally, we keep our clients abreast of changes in the governmental accounting environment. We have assisted our clients with the implementation of the requirements of GASB Statements No. 75 - "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB).

GASB Statement No. 84 - "Fiduciary Activities" establishes criteria for identifying fiduciary activities of all state and local governments that generally focuses on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries of the fiduciary relationship. Activities meeting the criteria should be reported in a fiduciary fund in the basic financial statements, and should present a statement of fiduciary net position and a statement of changes in fiduciary net position.

We have also recently been assisting our clients with the implementation of the requirements of GASB Statement No. 87 - "Leases." This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This statement requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognizes inflows and outflows of resources based on the payment provisions of the contract.

Quality Assurance

Peer Review

The EFPR Group, CPAs, PLLC retains an independent accounting firm to conduct a review of its system of quality control every three years in accordance with the rigorous standards of the American Institute of Certified Public Accountants. In May 2023, our Firm successfully completed the most recent peer review of its accounting and auditing practice. The review determined that the Firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants. Our Firm has received the highest rating possible (pass) with no letter of comments being required in each of its last 11 peer reviews. According to the peer review team, less than one percent of the firms in the nation achieve this level of excellence. We believe that this attests to our commitment to quality. Peer reviews, which are performed every three years, are required of all CPA firms and are conducted in accordance with rules issued by the American Institute of Certified Public Accountants. (See Appendix C for a copy of the report issued in connection with our most recent peer review.)

CPAmerica, Inc.

EFPR Group, CPAs, PLLC is an independently owned and operated member firm is CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 4,000 professionals and more than 700 partners. CPAmerica is a member of Crowe Global, providing our firm access to the eighth largest accounting network in the world, with over 200 independent accounting and advisory firms in 130 countries. By supplementing our services, CPAmerica allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries
- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state-of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

CPAmerica brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

Government Audit Quality Center

We are also a member of the American Institute of Certified Public Accountants Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As members, we have access to the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. We also receive periodic updates on current issues through news alerts and Webcasts. We are proud of the quality of our work and in order to ensure that this high level of quality is maintained, we have established a comprehensive quality assurance program. The program starts with hiring the best people available and continues with extensive continuing education, an annual minimum of 40 hours per staff member. Our involvement in the GAQC is optional, but indicates a level of commitment above non-member Certified Public Accounting firms. Our participation requires that our firm and personnel attain additional continuing professional education on an annual basis.

STAFFING QUALIFICATIONS AND EXPERIENCE

Achieving our present position in the profession has come as a result of being responsive to the needs of our clients. A combination of a coordinated team approach and up-to-date knowledge allows for the most efficient approach to providing comprehensive professional services. Accordingly, we will assemble an engagement team that will include audit personnel with extensive public benefit corporation and governmental audit experience. Please see Appendix A for detailed resumes of the Firm's key Government Audit Practice Group members. The key individuals available to be assigned to this engagement and their roles are as follows:

Douglas E. Zimmerman, CPA will serve as the engagement review partner. Doug will provide a secondary review of all deliverables and critical engagement decisions and will be available throughout the engagement to consult and review on any auditing and accounting questions that may arise. He has over 36 years of public accounting experience and currently functions as a partner in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations. Doug is licensed in New York, Florida and Massachusetts as a Certified Public Accountant.

Thomas E. Smith, CPA will serve as the engagement partner in charge of our relationship with Ulster County Resource Recovery Agency. Tom will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting policy, participate in the planning phases of our engagement, review all working papers and reports prepared, and attend meetings with management and the Board. He has over 11 years of public accounting experience. He currently functions as a director in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations. Tom is licensed in New York State as a Certified Public Accountant.

Aaron Woodward will be a supervisor assigned to this engagement, overseeing the day-to-day performance of the audit. Aaron has over three years of public accounting experience. He currently functions as a supervisor and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations, specifically public benefit corporations.

Staff Accountant: Your account will also be assigned an additional staff accountant from the Firm's Government Audit Practice Group who will work as part of the engagement team in performing your audit.

Continuing Professional Education

With regard to continuing professional education (CPE), each of our staff members is required to complete an annual minimum of 40 hours of CPE programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with generally accepted Government Auditing Standards (GAGAS) (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of CPE in subjects directly related to the government environment and government auditing. Due to the substantial volume of governmental audits performed, our Firm continually monitors staff CPE compliance with the GAGAS requirements. All of the individuals listed above are in compliance with the CPE requirements.

Continuity of Staff

Continuity is an important element when selecting a CPA firm. We are committed to maintaining the same team of professionals (Senior through Partner) on your engagement year after year. We strive at strengthening our team members' client relationship by maintaining this level of continuity. However, in the event our clients request that there be a rotation of any level of staffing, we have a significant amount of bench strength and can easily accommodate that request.

Turnover in the public accounting industry typically averages over 20 percent annually. EFPR Group, CPAs, PLLC has taken numerous steps to try to keep turnover as low as possible. We believe that this results in the ability to provide improved professional services to our clients. The firm's turnover over the last three years has been approximately eight percent, less than half the industry average.

Our Firm has numerous policies in place in order to retain and monitor the professional staff in the Firm. We have a career advisor program which match senior professionals with junior staff to allow individualized career monitoring and guidance. We also have a robust flexible schedule program which allow staff to modify their work schedule to allow for an appropriate work/life balance.

REFERENCES

Our Firm has provided various audit services to numerous public benefit corporations and governmental organizations. The following individuals may be contacted to provide references with regard to the quality of our Firm's work:

Ulster County Community College

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit.

Date: 2009 and ongoing
Contact: Ms. Jamie Capuano
Vice President for Administrative Services
491 Cottekill Road
Stone Ridge, New York 12484
(845) 687-5051
capuanoj@sunyulster.edu

Islip Resource Recovery Agency

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.

Date: 2009 through 2011, 2015 through 2017, 2021 through 2023
Contact: Ms. Nancy S. Blanco
Treasurer
401 Main Street
Islip, New York 11751
(631) 224-5644
nblanco@islipny.gov

Binghamton-Johnson City Joint Sewage Board

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit.

Date: 2018 and ongoing
Contact: Mr. Chuck Shager
Chief Financial Officer
38 Hawley Street
Binghamton, New York 13901
(607) 772-7011
ceshager@cityofbinghamton.com

Monroe County Water Authority

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.

Date: 2020 and ongoing
Contact: Ms. Amy A. Molinari, CPA
Director of Finance & Business Services
475 Norris Drive
Rochester, New York 14610
(585) 442-2001 ext 240
amy.molinari@mcwa.com

New York State Olympic Regional Development Authority

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit.

Date: 2021 and ongoing

Contact: Ms. Peggy Evatt
Director of Finance
2634 Main Street
Lake Placid, New York 12946
(518) 302-5317
pevatt@orda.org

AUDIT APPROACH

Our audits are made in accordance with auditing standards generally accepted in the United States of America and, accordingly, include such tests of the accounting records and other auditing procedures as we consider necessary and appropriate in order to express an opinion on the financial statements.

Although audits conducted by different firms should all comply with certain professional requirements and thus might appear identical in nature, you should distinguish individual firms by at least two key factors:

1. The extent to which the firm understands or expands its understanding of your organization in advance of the audit and tailors its auditing procedures to the conditions and needs of the Agency.
2. The pertinent skills and processes the auditor can bring to bear upon the engagement to ensure an effective and efficient audit.

Transition from Current Auditor

Changing auditors for the Agency should not be a difficult task. Fortunately, your proposed engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their work papers, documenting and understanding your business processes, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from the Agency's management, along with mutually agreed-upon response dates. Our objective as your professional service provider will be to front load as much work as possible, including our transition as your external auditor. Because of your engagement team's experience with public benefit corporations and other governmental organizations, our engagement team will hit the ground running, resulting in minimal disruption to your day-to-day operations.

Financial Statement Audit

Audit examinations performed by our Firm are conducted from a risk-based approach. This approach yields two major benefits:

- Maximization of understanding of the Agency's operating environment, and
- Minimization of audit time by starting with broad considerations and narrowing to specific audit objectives in critical areas.

The audit of the financial statements of Ulster County Resource Recovery Agency will consist of the following four phases:

- Planning
 - Systems evaluation
 - Testing
 - Reporting
- Planning is the first step in the audit engagement and provides the foundation for the direction of the audit. This phase of the audit involves meeting with the Audit Committee and management of the Agency to clearly identify the lines of communication, perform the risk analysis, discuss the audit scope and concerns and set expectations. While facilitating an understanding between our firm and the Board, we highlight areas, which will receive emphasis during our audit. This type of analytical review process permits identification of critical areas. As a result, appropriate audit procedures are focused therein.
 - Systems Evaluation consists of the following steps:
 - A review of internal control systems of the Agency;
 - A review of the information technology systems utilized by the Agency to prepare its accounting records and monitor compliance with regulatory requirements;
 - An identification of control strengths and weaknesses in management and accounting controls; and
 - The development of a tailored audit program to be responsive to the Agency's concerns and reflective of the internal control system.
 - Testing is the largest part of the audit process and includes both compliance test of internal controls and regulatory requirements and substantive test of the Agency's financial data.

The EFPR Group, CPAs, PLLC uses sampling in selecting items for examination by compliance and/or substantive tests where it is determined to be cost beneficial to sample the population. Our Firm has an Audit and Accounting Manual which contains procedures for the control and evaluation of sampling risk, selection of samples, and evaluation of sample results.

Audit sampling will normally be used to perform the following tests:

- Substantive tests as part of the audit of the Agency's basic financial statements;
 - Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs are being applied as prescribed; and
 - Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements and for the purpose of reporting on compliance with laws and regulations as they relate to the schedule of federal financial assistance.
- Reporting is completed at the conclusion of the audit process. This phase will include the preparation of the draft financial statements and management letter. Management of the Agency will be provided drafts of all reports. These drafts will be reviewed in detail and any questions or concerns of management will be appropriately addressed. Reports will only be finalized after approval of management and the Audit Committee of the Agency.

Our management letter will discuss internal control recommendations and suggestions for procedural improvements we identified as part of the audit. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Agency's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact.

As part of our risk assessment procedures of the Agency, we review and document the five components of internal control. A description of the components of internal control is as follows:

- Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- Risk assessment is the entity's identification and analysis of relevant risks to the achievement of its objectives. This forms a basis for determining how the risks should be managed.
- Control activities are the policies and procedures that help to ensure that management's directives are carried out.
- Information and communication are the means to identify, capture, and exchange information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring is the process that assesses the quality of internal control performance over time.

Use of Technology in the Engagement

All of our field staff are equipped with laptop computers and have access to various software packages and databases (e.g. data extraction software, flowchart software, Microsoft Office, etc.) and other electronic means to ensure that the audit is performed in the most efficient manner.

At the EFPR Group, CPAs, PLLC we use a paperless auditing software called Caseware. As a result, we have the ability to access an audit file from any remote location. This allows for real time consultation as issues arrive, with Partners, experts and other team members, even if we are not physically in the same location. Caseware also allows us to use workpapers in almost any format you choose to provide. This results in a more efficient audit process, keeping down costs and reducing the time needed to deliver a completed set of financial statements.

Our Firm also uses software called CaseWare IDEA, which is a comprehensive and easy-to-use data analysis tool that quickly analyzes 100% of data, guarantees data integrity and speed the analysis, paving the way to faster, more effective audits. CaseWare IDEA has universal file conversion capabilities which allows us to import records in virtually any format and from any source. IDEA also protects the integrity of data and ensures the accuracy of audit assessments and disclosures with its read-only access.

Our Firm also subscribes to a secure file sharing system which allows us to transmit sensitive and confidential data, back and forth on a secure platform regardless of the size of the particular file. This ensures that your data remains confidential while making transmitting such data more efficient and secure than email.

Reporting to the Board

Any findings related to internal control over financial reporting or compliance will be communicated to management during the course of the engagement and in the exit conference. This will afford management the opportunity to provide comments and additional information for consideration. As required by professional standards, we will ensure that the Board of Directors will be informed of the following:

- The Auditors' Responsibility under auditing standards generally accepted in the United States of America.
- The Auditors' responsibility under Government Auditing Standards
- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Any other matter which may be important to the fair presentation of the Agency's financial statements

VALUE ADDED SERVICES

Public Authorities Reform Act of 2009

For each of our public authority audit clients, we review their policies and procedures for compliance with the Public Authorities Reform Act of 2009 (the Act). One aspect of the Act's requirements is that the agencies submit various reports to the New York State Authorities Budget Office through the Public Authority Reporting Information System (PARIS). For several of our clients, we provide assistance in preparing and submitting the required annual reports within the required deadlines.

Management Consulting Services

Understanding our client's operations and being involved throughout the year provides us with a unique opportunity to make recommendations and provide consulting services relating to operations which contributes to the success of your organization. The types of consulting services provided include, but are not limited to, the following areas:

- Assist the Agency in the implementation of new pronouncements issued by the Government Accounting Standards Board.
- Review of leases and other legal agreements and interpretations of such provisions of leases and agreements.
- Ability to provide better internal control recommendations as a result of our extensive internal control audit experience with regard to governmental organizations.
- Budget reviews.
- Exempt bond financing assistance.
- Risk assessment and analysis.
- Computer needs assessments, conversion phase and implementation.
- Internal financial reporting systems.
- Assessment of Employee Benefits alternatives.
- Cash management analysis and budgeting.
- Assistance in implementing a business plan and long-range planning.
- Tax planning, consulting and preparation.
- Acquisition or valuation studies.

American Rescue Plan Act (ARPA)

The EFPR Group has conducted webinars and in-person meetings with groups of Counties, Cities, Towns and Villages in order to prepare them for the upcoming requirements created by the ARPA and the administrative burden that comes with it.

One of the allowable uses of the ARPA funding is calculating revenue lost due to the pandemic. We have been engaged by several municipalities, including up to the County level, to calculate the lost revenue on their behalf. We have a team that is dedicated to performing all of our lost revenue calculation consulting engagements.

In addition to the lost revenue calculations, we also offer general consulting work in regards to the ARPA funding. This general consulting includes, but is not limited to, preparing and reviewing reporting requirements to the U.S. Department of the Treasury, assistance with accounting for the funds in accordance to the Office of the New York State Comptroller's requirements, guidance as to which activities and costs are allowable and ineligible under the federal guidance and assisting with or performing sub-recipient monitoring where required.

Fraud Detection and Prevention

Stonebridge Business Partners (SBP), an EFPR Group Company, provides a full suite of business valuation, forensic accounting and litigation services to an array of business clients across the United States. In addition, they now provide a state-of-the-art confidential, nationwide ethics hotline and on-line portal. Powered by Red Flag Reporting, the SBP ethics hotline and on-line portal system is recognized as the number one method of identifying and reporting unethical or unsafe conditions so you can prevent any threat to your organization's long-term sustainability. The Association of Certified Fraud Examiners recognizes this service as the most effective method of fraud detection and prevention saving clients thousands of dollars in losses and litigation exposure.

The Stonebridge system provides:

- 24-hour-a-day access for employees, strategic partners and suppliers
- An easy to use and completely confidential telephone and on-line reporting system
- The ability to make reports in English and Spanish
- Certified Fraud Examiners to review each report
- Posters and wallet cards to create employee awareness and facilitate quick response
- Quarterly emails to employees and newsletters to management
- A live fraud awareness seminar and pre-recorded issue awareness webinars
- Detained reports to pre-designated members of your organization
- "Reduced Risk" and increased "Peace of Mind"

SCOPE OF SERVICES

The following is an outline of services to be provided to Ulster County Resource Recovery Agency for the years ending December 31, 2023, 2024 and 2025:

- Audit the financial statements in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Issue a report on internal control over financial reporting and a report on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards. This report will communicate any reportable conditions and instances of noncompliance found during our audit.

- Prepare a letter to management detailing comments and suggestions for improvements in internal control or general management techniques which come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Assist the Agency with the preparation of the Annual Comprehensive Financial Report (ACFR) in order to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Prepare a report as required by Title Two of the Official Compilation of Codes, Rules and Regulations of the State of New York to ensure compliance with investment guidelines including New York State Office of the Comptroller Investment Guidelines for Public Authorities and Section 2925 (3)(F) of the State of New York Public Authorities Law - Investments of Public Authorities. We will prepare a separate compliance report on investment practices and the Investment Guidelines of the Office of the State Comptroller, as well as any other applicable laws, regulations, or other guidelines.
- Attend a meeting with the Board of Directors at a regularly scheduled meeting to review the results of our audit of the financial statements.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Agency and (b) the progress toward fulfilling current needs and future objectives.

TIMING AND COST

Upon receiving notice of appointment as auditors, we will meet with you and establish a definite time program for the performance of services. The time program will be established in such a way to ensure that work is efficient and structured to avoid disrupting the day-to-day routine duties of your staff. The following is an estimated timetable related to performance of our services on an annual basis:

<u>Service</u>	<u>Deadline</u>
Complete interim fieldwork	By December 31 st
Commencement of final fieldwork	By February 1 st
Complete final fieldwork	By February 15 th
Issue draft reports	By March 15 th
Issue final reports	Upon approval

Our fee quote is based upon the estimated time we will spend on the engagement and the qualifications of personnel that will be assigned. On the basis of our extensive experience with public benefit corporations and other governmental organizations similar to yours, we have determined the fees that we will charge for the required services for the years ending December 31, 2023, 2024 and 2025 to be as follows:

December 31, 2023	\$ 25,000
December 31, 2024	26,000
December 31, 2025	<u>27,000</u>

These are the ALL-INCLUSIVE FEES to be charged to the Agency and include all costs, including report reproduction and similar expense (travel, phone, clerical, postage, etc.).

We consider ourselves not only auditors but also advisors to our clients. Accordingly, we encourage our clients to contact us throughout the year to discuss any technical matters or other issues that arise. We consider this service an integral part of our overall client relationship and accordingly, do not bill separately for any of these questions.

In the event additional services outside the scope of services listed in this proposal are requested by Ulster County Resource Recovery Agency, the discounted hourly rates to be billed for these services for the year ending December 31, 2023 will be as follows:

Partner	\$ 295
Supervisor	180
Senior accountant	120
Staff accountant	<u>95</u>

Any such additional work shall be performed **ONLY** if set forth in an addendum to the contract between the Agency and the EFPR Group, CPAs, PLLC.

Our standard billing rates over the last three years were as follows:

		<u>2023</u>	<u>2022</u>	<u>2021</u>
Partner	\$	320	315	310
Supervisor		185	180	175
Senior accountant		140	130	125
Staff accountant		<u>120</u>	<u>115</u>	<u>110</u>

Our discounted billing rates over the last three years were as follows:

		<u>2023</u>	<u>2022</u>	<u>2021</u>
Partner	\$	295	290	285
Supervisor		180	175	170
Senior accountant		120	115	110
Staff accountant		<u>95</u>	<u>90</u>	<u>85</u>

OTHER SIGNIFICANT INFORMATION

- Technology - All of our field staff are equipped with laptop computers and have access to various software packages and databases (e.g. data extraction software, flowchart software, Microsoft Office, etc.) and other electronic means to ensure that the audit is performed in the most efficient manner.
- Continuing Education - With regard to continuing professional education, each of our staff members is required to complete an annual minimum of 40 hours of continuing education programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with Government Auditing Standards (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of continuing education in subjects directly related to the government environment and government auditing.
- Affirmative Action - The EFPR Group, CPAs, PLLC is an equal opportunity employer and as such possesses a firm commitment to affirmative action and to hiring only the best-qualified candidates regardless of gender or ethnic origin. Our Firm does not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status.

* * * * *

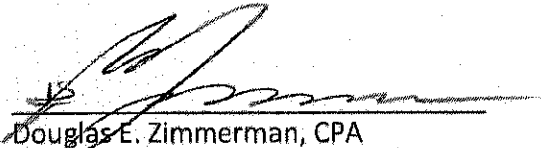
We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you may desire. Please contact us if you have any questions regarding this letter.

A copy of this letter is enclosed; if the terms of this proposal are satisfactory to you please sign the copy and return it to me at your convenience.

ACCEPTED:

EFPR GROUP, CPAs, PLLC

ULSTER COUNTY RESOURCE RECOVERY
AGENCY

By: 
Douglas E. Zimmerman, CPA
Partner

By: _____

Date: October 16, 2023

Date: _____

Appendix A

**Detailed Resumes of Key Members of the
Firm's Government Audit Practice Group**

Douglas E. Zimmerman, CPA
Partner

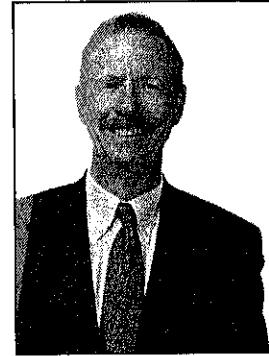
Doug has over 36 years of public accounting experience. He currently functions as a Partner of the EFPR Group, CPAs, PLLC and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations. He has been the partner or engagement review partner on many of the engagements listed in Appendix B of our proposal.

Doug received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo in 1986. He was licensed in New York State as a Certified Public Accountant in 1989, the State of Florida in 2015, and the State of Massachusetts in 2020.

Doug has experience providing audit services to numerous public benefit corporations, including New York State Urban Development Corporation d/b/a Empire State Development, Lower Manhattan Development Corporation, Monroe County Water Authority, New York Convention Center Operating Corporation and New York State Olympic Regional Development Authority.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS
Governmental Accounting
Higher Education
Nonprofit

EDUCATION
SUNY Geneseo – B.S., Accounting,
1986

CONTACT
PHONE (716) 204-5704
CELL (716) 445-4018
FAX (716) 634-0764
E-MAIL
dzimmerman@efprgroup.com

Thomas E. Smith, CPA

Partner

Tom has over 11 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Tom received a Bachelor of Science degree in Accounting in 2011 and a Master of Science degree in Accounting in 2012 from State University of New York College at Buffalo. He was licensed in New York State as a Certified Public Accountant in 2015 and in Florida in 2021.

Tom has experience providing audit services to numerous public benefit corporations, including Monroe County Water Authority, Broome County Land Bank, Land Reutilization Corporation of the Capital Region, Washington County Local Development Corporation, Warran and Washington Counties Industrial Development Agency, and Lake Champlain-Lake George Regional Planning Board.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Government Finance Officers Association (GFOA)



PRACTICE AREAS
Governmental Accounting
Higher Education

EDUCATION
SUNY Buffalo – B.S., Accounting,
2011
SUNY Buffalo - M.S., Accounting,
2012

CONTACT
PHONE (716) 204-5774
FAX (716) 634-0764
E-MAIL
tsmith@efprgroup.com

Brent M. Jensen, CPA
Partner

Brent has over 16 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Brent received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2013.

Brent has experience providing audit services to numerous public benefit corporations, including New York State Urban Development Corporation d/b/a Empire State Development, Lower Manhattan Development Corporation, Trust for Cultural Resources of the City of New York, Warren County Local Development Corporation, and New York City Tax Lien Trusts.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Government Finance Officers Association (GFOA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 204-5749

FAX (716) 634-0764

E-MAIL

bjensen@efprgroup.com

John S. Costilow, CPA

Partner

John has over 16 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

John received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2008.

John has experience providing audit services to numerous public benefit corporations, including Islip Resource Recovery Agency, Roosevelt Island Operation Corporation, Niagara Falls Urban Renewal Agency, N.F.C. Development Corporation, and Sleepy Hollow Local Development Corporation.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 204-5719

FAX (716) 634-0764

E-MAIL

icostilow@efprgroup.com

David S. Gabel, CPA

Director

Dave has over 34 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Dave received a Bachelor of Science degree in Accounting from State University of New York College at Fredonia in 1988. He was licensed in New York State as a Certified Public Accountant in 1990.

Dave has experience providing audit services to numerous public benefit corporations, including Village of Hempstead Community Development Agency, Orleans County Industrial Development Agency, New York State Bridge Authority, Kingston City Land Bank, New York Convention Center Operating Corporation, New York State Olympic Regional Development Authority and Ogdensburg Bridge and Port Authority.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
Affordable Housing Association of Certified Public Accountants (AHACPA)



PRACTICE AREAS

Government
Nonprofit
Construction and Real Estate

EDUCATION

SUNY Fredonia – B.S., Accounting,
1988

CONTACT

PHONE (716) 204-5706

FAX (716) 634-0764

E-MAIL

dgabel@efprgroup.com

Jeffrey N. Jones, MSA
Director

Jeff has over eight years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Jeff received a Bachelor of Science and a Master of Science degree in Accountancy from Daemen College in 2014.

Jeff has experience providing audit services to numerous public benefit corporations, including New York State Urban Development Corporation d/b/a Empire State Development and Lower Manhattan Development Corporation.

Community Affiliations

Hull House Foundation, *Board Trustee*



PRACTICE AREAS
Governmental Accounting
Nonprofit

EDUCATION
Daemen College – B.S.,
Accountancy
Daemen College - M.S.A.,
Accountancy, 2014

CONTACT
PHONE (716) 204-5775
FAX (716) 634-0764
E-MAIL
jjones@efprgroup.com

Brian D. Sawma
Director

Brian has over eight years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Brian received a Bachelor of Business Administration degree in Accounting in 2013 and a Masters of Business Administration degree in Accounting in 2016 from Niagara University.

Brian has experience providing audit services to numerous public benefit corporations, including Washington County Local Development Corporation, Warren and Washington Counties Industrial Development Agency, Lake Champlain-Lake George Regional Planning Board, and New York Convention Center Operating Corporation.

Community Affiliations

716 Promoting Animal Welfare and Safety, Inc., *Board Treasurer*



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

Niagara University – B.B.A.,
Accounting, 2013
Niagara University - M.B.A.,
Accounting, 2016

CONTACT

PHONE (716) 204-5733

FAX (716) 634-0764

E-MAIL

bsawma@efprgroup.com

Aaron Woodward
Supervisor

Aaron has over three years of public accounting experience. He currently functions as a Supervisor in the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Aaron received a Bachelor of Science degree in Accounting from State University of New York College at Brockport and a Master of Science degree in Accounting from State University of New York College at Brockport.

Aaron has experience providing audit services to New York State Urban Development Corporation d/b/a Empire State Development and Trust for Cultural Resources of the City of New York



PRACTICE AREAS
Governmental Accounting
Higher Education

EDUCATION
SUNY Brockport - B.S., Accounting
SUNY Brockport - M.S.,
Accounting

CONTACT
PHONE (716) 204-5720
FAX (716) 634-0764
E-MAIL
awoodward@efprgroup.com

Michael Prentice
Supervisor

Mike has over five years of public accounting experience. He currently functions as a Supervisor of the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Mike received a Bachelor of Science degree in Accounting and a Bachelor of Science degree in Finance from State University of New York College at Fredonia in 2017.

Mike has experience providing audit services to numerous public benefit corporations, including Niagara Falls Urban Renewal Agency, N.F.C. Development Corporation, Broome County Land Bank, Chemung County Land Bank, and Kingston City Land Bank.



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Fredonia - B.S., Accounting,
2017
SUNY Fredonia - B.S., Finance,
2017

CONTACT

PHONE (716) 204-5728

FAX (716) 634-0764

E-MAIL

mprentice@efprgroup.com

Justin Pepe
Senior Accountant

Justin has over two years of public accounting experience. He currently functions as a Senior Accountant for the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and governmental organizations.

Justin received a Bachelor of Science degree in Finance from the University at Buffalo in 2019 and a Master of Business Administration degree in Professional Accounting from Canisius College in 2021.

Justin has experience providing audit services to numerous public benefit corporations, including Islip Resource Recovery Agency and Ogdensburg Bridge and Port Authority.



PRACTICE AREAS
Higher Education
Governmental Accounting

EDUCATION
University at Buffalo - B.S.,
Finance, 2019
Canisius College - M.B.A.,
Professional Accounting, 2021

CONTACT
PHONE (716) 204-5758
FAX (716) 634-0764
E-MAIL
jpepe@efprgroup.com

Jason Cukierski
Senior Accountant

Jason has over two years of public accounting experience. He currently functions as a Senior Accountant in the Firm and has responsibility for providing audit, accounting and consulting services for numerous public benefit corporations and other governmental organizations.

Jason received a Bachelor of Science degree in Business Administration with concentrations in Finance and Management Information Systems in 2014 and a Juris Doctor degree with concentrations in Finance and Development and Intellectual Property and Privacy Law in 2017 from University at Buffalo.

Jason has experience providing audit services to numerous public benefit corporations, including New York State Urban Development Corporation d/b/a Empire State Development, Lower Manhattan Development Corporation and Sleepy Hollow Local Development Corporation.



PRACTICE AREAS
Governmental Accounting
Higher Education

EDUCATION
University at Buffalo – B.S.,
Business Administration, 2014
University at Buffalo - J.D., 2017

CONTACT
PHONE (716) 204-5769
FAX (716) 634-0764
E-MAIL
jcukierski@efprgroup.com

Appendix B

Partial Government Client List

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Amagansett Union Free School District
- * Amsterdam Housing Authority
- Binghamton-Johnson City Joint Sewage Board
- * Brentwood Union Free School District
- Broome County Land Bank Corporation
- * Buffalo Municipal Housing Authority
- * Canton Housing Authority
- Cayuga County Health Insurance Consortium
- Chelsea Fire District
- Chemung County Property Development Corporation
- Chemung Tobacco Asset Securitization Corporation
- * City of Beacon
- City of Lackawanna
- * City of Niagara Falls
- * City of Oneonta Housing Authority
- City of Port Richey
- * City School District of the City of Albany
- * City School District of New Rochelle
- City University of New York (CUNY)
- * Cohoes Housing Authority
- * Cornwall Central School District
- * Cortland Housing Authority
- * County of Allegany
- * County of Chemung
- * County of Delaware
- * County of Lewis
- * County of Orleans
- * County of Saratoga
- * County of Washington
- Deferred Compensation Plan for the Employees of Chemung County
- Deferred Compensation Plan for the Employees of Delaware County
- Deferred Compensation Plan for the Employees of the Islip Resource Recovery Agency
- Deferred Compensation Plan for the Employees of Monroe County Water Authority
- Deferred Compensation Plan for the Employees of the Town of Huntington
- Deferred Compensation Plan for the Employees of the Town of Ithaca
- Deferred Compensation Plan for the Employees of the Town of Union
- Dunkirk Local Development Corporation
- Dutchess County Department of Public Works

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- Dutchess County Soil and Water Conservation District
- * East Hampton Union Free School District
- * East Quogue Union Free School District
- * Elmsford Union Free School District
- * Empire State Development Corporation
- * Enlarged City School District of Troy
- Fire District No. 1 - Town of Elmira
- Fire District No. 3 of the Town of Plattsburgh
- Fishers Island Ferry District
- Fishers Island Union Free School District
- Fort Montgomery Fire District
- * Franklin County Regional Housing and Redevelopment Authority
- Genesee Tobacco Asset Securitization Corporation
- * Geneva Housing Authority
- * Gloversville Housing Authority
- Greene County Economic Development Corporation
- Greenwood Lake Joint Fire District
- HealthSource RI Trust
- * Harlem Community Development Corporation
- Harrietstown Housing Authority
- * Hempstead Union Free School District
- Henrietta Fire District
- * Herkimer Housing Authority
- * Hudson River Park Trust
- * Ilion Housing Authority
- Islip Resource Recovery Agency
- * Ithaca Housing Authority
- Lake Champlain-Lake George Regional Planning Board
- Land Reutilization Corporation of the Capital Region
- LeRoy Fire District
- Long Beach Housing Authority
- * Lower Manhattan Development Corporation
- Lucas Metropolitan Housing Authority
- * Merrick Union Free School District
- Monroe County Department of Transportation
- Monroe County Water Authority
- Morrisonville Fire District
- * Nashua Housing and Redevelopment Authority

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Nassau County Deferred Compensation Plan
- New York City Administration for Children's Services
- New York City Department of Corrections
- New York City Department of Social Services
- New York City Department for the Aging
- New York City Department of Citywide Administrative Services
- New York City Department of Health and Mental Hygiene
- New York City Department of Homeless Services
- New York City Department of Probation
- New York City Human Resources Administration
- New York City Tax Lien Trusts (four trusts)
- * New York Convention Center Development Corporation
 - New York Convention Center Operating Corporation (Javits Convention Center)
- * New York Empowerment Zone Corporation
- * New York Job Development Authority
 - New York State Assembly
 - New York State Affordable Housing Corporation
 - New York State Bridge Authority
 - New York State Dairy Promotion Order
- * New York State Department of Taxation and Finance
 - New York State Department of Transportation
 - New York State Division of the Budget
 - New York State Executive Chamber
 - New York State Homeless Housing Assistance Corporation
 - New York State Legislative Bill Drafting Commission
 - New York State Office for People With Developmental Disabilities
 - New York State Office of the State Comptroller
 - New York State Office of General Services
 - New York State Olympic Regional Development Authority
 - New York State Senate
 - New York State Unified Court System
- * New York State Urban Development Corporation
- * Newark Housing Authority
 - N.F.C. Development Corporation
 - Niagara Falls Urban Renewal Agency
 - Niagara-Orleans Regional Land Improvement Corporation
- * Ogdensburg Bridge and Port Authority
- * Orleans County Industrial Development Agency

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- Palisades Interstate Park Commission New Jersey Section and New York Section
- * Pawling Central School District
- Pine Hill Fire District No. 5
- * Port Jefferson Union Free School District
- Poughkeepsie Public Library district
- Quassaick Bridge Fire District
- Remsenburg-Speonk Union Free School District
- * Rhinebeck Central School District
- * Rochester Housing Authority
- * Rome Housing Authority
- * Rockville Centre Union Free School District
- * Roosevelt Island Operating Corporation
- * Roosevelt Union Free School District
- * St. Johnsville Housing Authority
- * Sachem Central School District
- * Scarsdale Union Free School District
- * Schuylerville Central School District
- * Seneca Nation Housing Authority
- * Shenendehowa Central School District
- South Waverly Municipal Authority
- Southern Cayuga Lake Intermunicipal Water Commission
- * Springs Union Free School District
- Steuben County Economic Development Corporation
- Steuben County Industrial Development Agency
- * Suffern Central School District
- Suffolk County 401(a) Terminal Pay Plan
- Suffolk County Department of Public Works
- * Syracuse Housing Authority
- * Three Village Central School District
- Tioga County Local Development Corporation
- Tobacco Settlement Financing Corporation
- Town of Beekman
- * Town of Cortlandt
- Town of Elmira
- Town of Erwin
- Town of Fishkill
- Town of Gates
- * Town of German Flatts

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- * Town of Grand Island
 - Town of Hempstead Sanitary District Number Two
 - Town of Hempstead Sanitary District Number Seven
- * Town of Huntington Housing Authority
 - Town of Ithaca
 - Town of Lumberland
 - Town of Mamaroneck
 - Town of Mexico
 - Town of Plattsburgh
- * Town of Southeast
 - Town of Ulster
 - Town of Union
 - Trust for Cultural Resources of the City of New York
- * Ulster County Community College
 - University at Albany Athletics Department
- * Utica Municipal Housing Authority
 - Valley Joint Sewer Authority
 - Village of Cold Spring
- * Village of Delhi
 - Village of Montebello
 - Washington Tobacco Asset Securitization Corporation
 - Waterfront Commission of New York Harbor
- * Watertown Housing Authority
 - Wayne County Civic Facility Development Corporation
 - Wayne County Industrial Development Agency
- * Westbury Union Free School District
- * William Floyd Union Free School District
 - Williamsville Central School District
- * Winooski Housing Authority

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Appendix C

Peer Review Letter



Lisa M. Altschaffl, CPA
Jeffrey P. Anzurino, CPA, MSA
Cole B. Beehner, CPA
Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
Stacey A. Sanders, CPA, CSEP
Dante W. Wilkins, CPA

Report on the Firm's System of Quality Control

June 8, 2020

To the Partners of EFPR Group LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of EFPR Group LLP (the firm) in effect for the year ended November 30, 2019. 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 EFPR Group LLP, in effect for the year ended November 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency(ies)* or *fail*. EFPR Group LLP has received a peer review rating of *pass*.

Deluzio & Company LLP

Deluzio & Company LLP

