

MID-HUDSON LIBRARY SYSTEM
Proposal to Provide
Audit and Related Services
Years ending December 31, 2021 through 2025



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

August 9, 2021

Mid-Hudson Library System

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August 9, 2021

Ms. Saran Camara
Finance Manager & Personnel Officer
Mid-Hudson Library System
103 Market Street
Poughkeepsie, New York 12601

Dear Ms. Camara:

We are pleased to submit our proposal to provide audit and related services to the Mid-Hudson Library System (the Library) for the years ending December 31, 2021 through 2025. We confirm that we understand the scope of services to be provided and will commit the resources necessary to ensure performance of our services within the required timeframe. Our proposal is a firm and irrevocable offer. The individual who is authorized to represent the Firm is as follows:

Douglas E. Zimmerman, CPA
Partner
6390 Main Street, Suite 200
Williamsville, New York 14221
Phone: (716) 204-5704
Email: dzimmerman@efprgroup.com

We believe our Firm is the firm best qualified to provide services to the Library based on:

- Our substantial experience with regard to providing audit and related services to over 175 governmental organizations on an annual basis.
- Our previous experience in providing audit, tax and related services to libraries, including the following:
 - Poughkeepsie Public Library District
 - Southeast Steuben County Library
 - Chemung County Library District
 - Schuylerville Public Library
 - Sayre Public Library
 - Seneca Falls Library
 - Cuba Circulating Library
- Our substantial experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. We audit over 350 organizations annually in accordance with Government Auditing Standards.
- Our ability to provide quality services on a timely basis for reasonable fees.

Ms. Saran Camara
August 9, 2021

Our depth of experience working with many governmental entities across New York State should provide peace of mind that the Library 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 Library, 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 may desire. Simply put, we want to be your auditors and business consultants. Please contact us if there are any questions regarding this letter.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read 'Douglas E. Zimmerman', is written over the typed 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.
- 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 the Mid-Hudson Library System.

FRESH PERSPECTIVE

Changing auditors does not have to be difficult. The professionals at the EFPR Group, CPAs, PLLC are excited about providing the Library 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.

PROFILE OF FIRM

The EFPR Group, CPAs, PLLC is a regional firm that provides audit, accounting and consulting services to over 175 governmental organizations on an annual basis. We also serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards. 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 Library's office located in Poughkeepsie, New York by the professionals from the Firm's Government Audit Practice Group located in our Williamsville, New York office. The organizational structure of the Williamsville office includes 15 partners and directors, 12 managers and supervisors, 25 senior accountants, 10 staff accountants, and 8 support staff. 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.

Licensed to Practice in New York State

The EFPR Group, CPAs, PLLC is licensed to practice in New York State. Please see Appendix A for evidence of the firm's license to practice and licenses of key individuals to be assigned to the engagement.

Independence

The EFPR Group, CPAs, PLLC is independent of the Mid-Hudson Library System 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 and the Library or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Library.

No Record of Substandard Work

The EFPR Group, CPAs, PLLC does not have any record of substandard work. No federal or state desk review or field review of the EFPR Group's audits has been completed in the past five years. Additionally, neither the EFPR Group nor any of our employees has been the subject of any disciplinary action by State regulatory bodies or professional organizations. The firm's peer review opinion in Appendix C attests to the exceptional quality of the EFPR Group's audit work.

REFERENCES

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

Poughkeepsie Public Library District

Scope of work: Audit of the financial statements.

Date: 2020 and ongoing

Contact: Ms. Barbara Lynch
Business Manager
93 Market Street
Poughkeepsie, New York 12601
(845) 485-3445 ext 3318
blynch@poklib.org

City of Beacon

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

Date: 2016 and ongoing

Contact: Mr. Christopher White
City Administrator
One Municipal Plaza
Beacon, New York 12508
(845) 838-5009
cwhite@cityofbeacon.org

Town of Fishkill

Scope of work: Audit of the financial statements.

Date: 2019 and ongoing

Contact: Mr. Ozzy Albra
Supervisor
807 Route 52
Fishkill, New York 12524
(845) 831-7800 ext 3309
ozzyalbra@aol.com

SUMMARY OF THE PROPOSER'S QUALIFICATIONS

Staff 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 government audit experience. The key individuals available to be assigned to these engagements and their roles are as follows:

Douglas E. Zimmerman, CPA will serve as the engagement partner in charge of our relationship with the Mid-Hudson Library System. Doug 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 34 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. Doug is licensed in New York, Florida and Massachusetts as a Certified Public Accountant.

Joseph M. Klimek, CPA will serve as the engagement quality control review partner. Joe 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 42 years of public accounting experience. He currently functions as a partner in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations. Joe is licensed in New York State as a Certified Public Accountant.

John S. Costilow, CPA will serve as an engagement director, overseeing in the day-to-day progress of the engagement, including performing onsite reviews as well as office reviews. John has over 14 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. John is licensed in New York State as a Certified Public Accountant.

Michael Prentice will be a senior accountant assigned to this engagement. Mike has over three years of public accounting experience. He currently functions as a senior accountant and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations.

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.

Firm Experience

Our Firm provides audit services to the Poughkeepsie Public Library District. We perform the annual audit of the financial statements of the District in accordance with auditing standards generally accepted in the United States of America.

Our Firm provides audit services to the Sayre Public Library. We perform the annual audit of the financial statements of the Library in accordance with auditing standards generally accepted in the United States of America.

Our Firm provides audit services to the Seneca Falls Library. We perform the annual audit of the financial statements of the Library in accordance with auditing standards generally accepted in the United States of America.

Our Firm previously provided audit services to The Queens Borough Public Library. We performed the annual financial statement audit of the Library 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 OMB Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards.

Our Firm currently provides annual financial statement and single audit services to eight New York State counties and numerous other municipalities throughout New York State on an annual basis. Our audits of these counties are performed 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. As part of these engagements, we issue a report on compliance and internal control over financial reporting. We currently provide financial statement audit, single audit and related services to the following New York State counties:

- County of Allegany
- County of Chemung
- County of Delaware
- County of Lewis
- County of Orleans
- County of Saratoga
- County of Washington

Our Firm also provides financial statement audit and related services to the following municipalities:

- City of Beacon
- City of Destin
- City of Lackawanna
- City of Port Richey
- Town of Cortlandt
- Town of Elmira
- Town of Erwin
- Town of Fishkill
- Town of Gates
- Town of Lumberland
- Town of Mexico
- Town of North Elba
- Town of Plattsburgh
- Town of Southeast
- Town of Ulster
- Town of Union
- Village of Cold Spring
- Village of Delhi
- Village of Heuvelton
- Village of Montebello
- Village of Newark
- Borough of Sayre
- Borough of South Waverly

Our Firm provides audit services to the 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 billion and assets of more than \$25 billion.

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 June 2020, 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 ten 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.

PROPOSER'S APPROACH TO THE EXAMINATION

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 Library.
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 Library 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 Library'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 governmental organizations and public benefit corporations, 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 Library'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 the Mid-Hudson Library System 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 Library 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 Library, 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 Library;
 - A review of the information technology systems utilized by the Library 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 Library'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 Library'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 Library'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.
- 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 Library 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 Library.

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 Library'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 Library, 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 Library'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.

Reporting to the Board of Trustees

Our goal is to work with client personnel from the beginning through the conclusion of an engagement. Involvement of client personnel not only increases our understanding of your organization and provides an effective means of communication between our firm and our client, but also provides for valuable input into the engagement. In working toward the goal of continuity of service to our clients, we provide for regular client meetings, establishing a two-way dialogue with them. We encourage worthwhile exchanges of information to facilitate innovative thinking and problem solving.

In connection with audit services performed by our Firm, we regularly meet with the Audit Committee to discuss the scope of audit services, areas of concern and perceived areas of audit risk for upcoming engagements, review of audits performed by the organization's internal auditors, review of the annual external financial statements and review of and follow up status of management letter comments and recommendations for improving internal control.

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 Trustees 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 Library's financial statements

Scope of Services

The following is an outline of services to be provided to the Mid-Hudson Library System for the years ending December 31, 2021 through 2025:

- Audit the financial statements in accordance with auditing standards generally accepted in the United States of America and 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 compliance and internal control over financial reporting 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.
- Prepare the New York State Annual Financial Report.
- Attend a meeting with the Board of Trustees at a regularly scheduled meeting to review the results of our audit of the financial statements and trends that could impact the Library.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Library and (b) the progress toward fulfilling current needs and future objectives.

Timing

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:

<u>Task</u>	<u>Deadline</u>
Complete preliminary audit work	By December 31 st
Commencement of final fieldwork	By February 10 th
Complete final fieldwork	By February 20 th
Issue draft reports	By February 28 th
Issue final reports	Upon approval
Attend Board of Trustees meeting	Upon request

COMPENSATION

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 governmental organizations similar to yours, we have determined the fees that we will charge for the required services for the years ending December 31, 2021 through 2025 to be as follows:

December 31, 2021	\$	16,300
December 31, 2022		16,700
December 31, 2023		17,100
December 31, 2024		17,500
December 31, 2025		<u>17,900</u>

These are the ALL-INCLUSIVE FEES to be charged to the Library and includes all costs, including report reproduction and similar expenses (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 are requested by the Mid-Hudson Library System, the discounted hourly rates for the year ending December 31, 2021 will be as follows:

Partner	\$ 160
Director	110
Senior accountant	90
Staff accountant	<u>70</u>

Any such additional work shall be performed only if set forth in an addendum to the contract between the Library and the EFPR Group.

ADDITIONAL DATA

Value Added Services

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 Library 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 educational 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.

IT Consulting, Risk Management and Cyber Security

EFPR Group's Information Technology (IT) Consulting division enables our clients to reach their business goals by leveraging IT efficiently and effectively while implementing the proper processes, procedures, controls, security, and technology to ensure data privacy, integrity, and compliance. We help our clients to maximize operational efficiency while enhancing decision making abilities.

In every audit, EFPR Group obtains an understanding of your internal controls relating to information technology sufficient to determine whether they have been effectively placed in operation. In obtaining this understanding, we consider how an entity's use of information technology and manual procedures may affect controls relevant to the audit.

When our IT Consulting division performs IT Audits and Compliance Reviews, we evaluate an organization's information technology infrastructure, policies, and operations. Our IT Audit includes evaluating an organization's systems and processes, data protection, risks to information assets, risk mitigation, and compliance of information management processes. We offer various options for IT Auditing and Engagement services tailored to your industry and your specific needs. Our experienced consulting staff can help you prepare for SOC 1 and SOC 2 Engagements and for Audits such as ISO, NIST, HITRUST, and others.

We perform IT Assessments and Systems Reviews to examine an organization's current use of technology and identify opportunities to improve the effectiveness and efficiency of the organization's operations to enable it to reach its goals. Our assessments are conducted in a three step process:

- Gain an understanding of the current state of the system,
- Identify strengths, weaknesses, opportunities and the risks to the current system,
- Develop a roadmap to strengthen weaknesses, reduce risks and leverage strengths.

EFPR IT Consulting offers a comprehensive approach to Cyber Security that addresses technology, process, and people based on IST, ISO, and other standards. We provide Cyber Security services such as developing and implementing Cyber/Information Security and Cyber Security Incident Response (CSIRT) programs, plans, playbooks, risk and impact assessments and table top test. We assist you with setting up your Security Information and Event Management (SIEM) Program, choosing providers and software, implementing SIEM, creating SIEM training, developing procedures and ensuring that all contracted for services have been implemented.

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”

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

MID-HUDSON LIBRARY SYSTEM

By: 
Douglas E. Zimmerman, CPA
Partner

By: _____

Date: August 9, 2021

Date: _____

Appendix A

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

Business Entity Information *

08/09/2021

Name : EFPR GROUP CPAS PLLC
Street Address :
100 SOUTH CLINTON AVENUE
SUITE 1500
ROCHESTER, NY 146041801

Business Entity : Professional Service Limited Liability Company
Company ID# : 109311
Initial Filing Date : 07/07/15
Current Through : 06/30/24

Members/Managers : Click on license number link to the left of professional's name for detailed information.

[041677](#) LEISNER JAMES K -
[045109](#) VENISKEY DAVID P -
[046154](#) KEHM JOSEPH JAMES -
[052478](#) JACOB MARK D -
[052811](#) KIEL PAUL E -
[052816](#) KLIMEK JOSEPH M -
[060798](#) ZIMMERMAN DOUGLAS EDWARD -
[063844](#) DAVIS RICHARD JAMES -
[066232](#) HILL KEVIN CURTIS -
[066732](#) DILUIGI MARIO -
[069897](#) MARASCO JAMES IMMANUEL -
[073803](#) URBAN DAVID ANDREW -
[078202](#) RUTECKI MAUREEN MACDONALD -
[078580](#) OSBORN KELLY ANN -
[080111](#) WILLIAMS ROBERT JAMES -
[081297](#) TOMEI VINCENT JAMES III -
[083963](#) DOODY MICHAEL ROBERT -
[090478](#) JOHNSTON CHRISTOPHER MICHAEL -
[100088](#) NILES THOMAS FRANCIS -
[114640](#) VENISKEY ANDREW R -
[130169](#) EMICH RICHELE PAULA -

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Douglas E. Zimmerman, CPA
Partner

Doug has over 34 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 governmental organizations.

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 serves as a partner on the engagement with New York State Urban Development Corporation d/b/a Empire State Development, and on our audit of the CFR of the New York State Office for People with Developmental Disabilities. Furthermore, Doug oversees engagements including New York State counties, towns, cities, school districts, housing authorities and nonprofit organizations.

Professional Affiliations and Community 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

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E-MAIL

dzimmerman@efprgroup.com

License Information *

08/09/2021

Name : ZIMMERMAN DOUGLAS EDWARD
Address : RUSHVILLE NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 060798
Date of Licensure : 03/29/1989
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 08/23

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



Joseph M. Klimek, CPA
Partner

Joe has over 42 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 governmental organizations.

Joe received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 1979. He was licensed in New York State as a Certified Public Accountant in 1983.

Joe is the engagement partner overseeing our audits of Allegany County, Chemung County, Delaware County, Saratoga County and Washington County, where the Medicaid program is frequently a major program. Additionally, Joe is the engagement partner for other governmental engagements including cities, towns, school districts and public authorities.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
**serves on the Government Accounting and Audit Committee*
Government Finance Officers Association



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

SUNY Buffalo – B.S., Accounting,
1979

CONTACT

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FAX (716) 634-0764

E-MAIL

jklimek@efprgroup.com

License Information *

08/09/2021

Name : KLIMEK JOSEPH M
Address : E AMHERST NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 052816
Date of Licensure : 01/14/1986
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 12/23

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



Joseph J. Kehm, CPA, CGMA

Partner

Joe has over 41 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 governmental organizations.

Joe received a Bachelor of Science degree in Accounting from St. John Fisher College in 1980. He was licensed in New York State as a Certified Public Accountant in 1982 and the State of Virginia in 2004. He is also a Chartered Global Management Accountant.

Joe has served as the Quality Control Partner for the firm, and currently is the engagement partner on audits of numerous counties, towns, school districts and public authorities with single audits. Some of the engagements for which Joe is the engagement partner include New York State Urban Development Corporation, Lower Manhattan Development Corporation, Lewis County, Brentwood Union Free School District, Sachem Central School District and East Hampton Union Free School District.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
Virginia Society of Certified Public Accountants
New York State Association of School Business Officials
Government Finance Officers Association
Greece Central School District, *Audit Committee Member*



PRACTICE AREAS

Higher Education
Governmental Accounting
Nonprofit

EDUCATION

St. John Fisher College – B.S.,
Accounting, 1980, Magna Cum
Laude

CONTACT

PHONE (585) 340-5178

FAX (585) 427-8947

E-MAIL

jkeh@efprgroup.com

John S. Costilow, CPA
Director

John has over 14 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 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 serves as the audit team lead on the audit of Saratoga County. Additionally, John leads the audit teams on the audits of East Hampton Union Free School District, Roosevelt Union Free School District and William Floyd Union Free School District, which are all performed in accordance with Uniform Guidance.

Professional Affiliations and Community 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

jcostilow@efprgroup.com

License Information *

08/09/2021

Name : COSTILOW JOHN S
Address : WILLIAMSVILLE NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 098396
Date of Licensure : 10/15/2008
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 05/23

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



David S. Gabel, CPA
Director

Dave has over 32 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 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.

Professional Affiliations and Community Affiliations

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



PRACTICE AREAS

Government
Higher Education
Nonprofit
Construction and Real Estate

EDUCATION

SUNY Fredonia – B.S., Accounting,
1988

CONTACT

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FAX (716) 634-0764

E-MAIL

dgabel@efprgroup.com

Kristie M. Beach, CPA
Director

Kristie is a Director in EFPR Group's Attest department. She has been with the firm since 2003 and has a wide range of experience working with governments, school districts and not-for-profit organizations.

Kristie's clients include various counties, towns, school districts and other governmental entities as well as closely performing the audits of many not-for-profit organizations. Kristie attends multiple government and not-for-profit accounting and auditing updates throughout the year.

Kristie has extensive single audit experience working for more than ten years on the single audits for both the County of Chemung and the County of Orleans. Kristie also assists in the preparation of the Certificate of Achievement for Excellence in Financial Reporting (CAFR) for Chemung County for the past seven years. In addition, Kristie manages numerous school district audits including Marion Central School District, Naples Central School District, Palmyra Macedon Central School District, Canton Area School District, Sayre Area School District and BLAST Intermediate Unit #17.

Kristie assists annually with the firm-wide internal quality control peer review. Each year she is assigned multiple Uniform Guidance engagements where performed a quality control review over the completed files and prepares the peer review checklists for each engagement.

Kristie is a Forty under 40, Class of 2013 award winner. This is an honor given to individuals who have achieved professional success and made significant civic contributions in the Community. Hundreds of people are nominated, and only the best of the best are recognized.

Professional and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
Rochester Hearing and Speech Center, *Board of Directors and Finance Committee Member*

Awards

Rochester Business Journal Forty Under 40, Class of 2013



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

SUNY Geneseo – B.S., Accounting

CONTACT

PHONE (585) 340-5144

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Brent M. Jensen, CPA
Director

Brent has over 14 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 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 leads the audit teams for educational focused governments, including Binghamton City School District, Brentwood Union Free School District, Pawling Central School District, Sachem Central School District and Ulster County Community College. Additionally, Brent serves as the audit team lead for the audits of New York State Urban Development Corporation and Lower Manhattan Development Corporation performed in accordance with Uniform Guidance.

Professional Affiliations and Community 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

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FAX (716) 634-0764

E-MAIL

bjensen@efprgroup.com

Thomas E. Smith, CPA
Director

Tom has over nine 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 governmental organizations.

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

Tom leads the audit teams for several large governmental engagements which require single audits in accordance with Uniform Guidance, including Delaware County, Lewis County and Washington County. These engagements provide Tom with significant experience with Federal Health and Human Service programs, such as Temporary Assistance for Needy Families (TANF), Child Support Enforcement (CSE), Foster Care Title IV-E and Adoption Assistance, as well as other programs. Additionally, Tom leads audit teams on engagements which require single audits in accordance with Uniform Guidance for towns (Town of Mexico and Town of Union), school districts (Hempstead Union Free School District, Rockville Center Union Free School District, Scarsdale Union Free School District and Three Village Central School District) and public authorities (Lake Champlain-Lake George Regional Planning Board and Waterfront Commission of New York Harbor).

Professional Affiliations and Community 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,
2011
SUNY Buffalo - M.S., Accounting,
2012

CONTACT

PHONE (716) 204-5774

FAX (716) 634-0764

E-MAIL

tsmith@efprgroup.com

Jeffrey N. Jones, MSA
Manager

Jeff has over six years of public accounting experience. He currently functions as a Manager of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

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

Jeff serves as a supervisor on a number of governmental engagements that include audits performed in accordance with the Uniform Guidance. Jeff's work with the audits of New York State Counties, including, Allegany County, Lewis County and Saratoga County has provided significant experience with Health and Human Services programs, including Temporary Assistance for Needy Families (TANF), Child Support Enforcement (CSE), Foster Care Title IV-E, Adoption Assistance and other programs. Jeff also leads audits of towns, school districts and fire districts

Professional Affiliations and 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

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E-MAIL

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Brian D. Sawma
Manager

Brian has over seven years of public accounting experience. He currently functions as a Manager of the Firm and has responsibility for providing audit, accounting and consulting services for numerous 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 oversees audit fieldwork for a number of governmental audits, including several school districts and charter schools. Some of the clients which Brian performs audits in accordance with Uniform Guidance are Binghamton City School District, Brentwood Union Free School District, New Rochelle City School District, Towanda Area School District and Southern Tioga School District. Brian's experience also includes audits of New York State counties, towns, villages and public authorities.



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

Michael Prentice
Senior Accountant

Mike has over three years of public accounting experience. He currently functions as a Senior Accountant of the Firm and has responsibility for providing audit, accounting and consulting services for numerous 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 serves in the role of a senior accountant on a number of governmental audits, including audits of New York State counties, towns and school districts, as well as the internal control audit of the New York State Senate. Mike's experience with audits in accordance with the Uniform Guidance includes the audits of Allegany County and Delaware County, where Mike has experience in testing a number of Health and Human Service pass-through grants.



PRACTICE AREAS

Higher Education
Governmental Accounting

EDUCATION

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

CONTACT

PHONE (716) 204-5728

FAX (716) 634-0764

E-MAIL

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Appendix B

Partial Government Client List

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Amagansett Union Free School District
- * Amsterdam Housing Authority
- * Athens Area School District
- * Berkshire Union Free School District
- Binghamton-Johnson City Joint Sewage Board
- * BLaST Intermediate Unit 17
- Borough of Sayre
- Borough of South Waverly
- * Brentwood Union Free School District
- Broome County Land Bank Corporation
- * Buffalo Municipal Housing Authority
- * Canton Area School District
- * Canton Housing Authority
- Cayuga County Health Insurance Consortium
- Central Falls School District
- Chelsea Fire District
- Chemung County Property Development Corporation
- Chemung Tobacco Asset Securitization Corporation
- * City of Beacon
- * City of Destin
- City of Dunkirk Housing Authority
- City of Lackawanna
- * 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 Cortland
- * County of Delaware
- * County of Lewis
- * County of Orleans
- * County of Saratoga
- * County of Washington

* 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

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 Union
Dental Care Center State University of New York at Stony Brook
Dunkirk Local Development Corporation
Dutchess County Department of Public Works
Dutchess County Soil and Water Conservation District
* East Hampton Union Free School District
* East Quogue Union Free School District
* Empire State Development Corporation
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
* Glen Cove Industrial Development Agency
* Glen Cove Community Development Agency
* 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
* Ithaca Housing Authority
Lake Champlain-Lake George Regional Planning Board
Land Reutilization Corporation of the Capital Region
LeRoy Fire District

* 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

- * Lower Manhattan Development Corporation
 - Lucas Metropolitan Housing Authority
 - Monroe County Department of Transportation
 - Monroe County Water Authority
- * Nashua Housing and Redevelopment Authority
 - Nassau County Deferred Compensation Plan
 - New Rochelle Municipal Housing Authority
 - 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 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 Alcoholism and Substance Abuse Services
 - 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

* 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

- * New York State Urban Development Corporation
- * Newark Housing Authority
Niagara-Orleans Regional Land Improvement Corporation
- * Northeast Bradford School District
Northern Tier Career Center
- * Ogdensburg Bridge and Port Authority
Ontario County Industrial Development Agency
Niagara-Orleans Regional Land Improvement Corporation
- * Northeast Bradford School District
Northern Tier Career Center
- * Ogdensburg Bridge and Port Authority
Ontario County Industrial Development Agency
- * Orleans County Industrial Development Agency
- * Oysterponds Union Free School District
Palisades Interstate Park Commission New Jersey Section and New York Section
- * Pawling Central School District
Pine Hill Fire District No. 5
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
- * Sayre Area School District
Sayre Public Library
- * Scarsdale Union Free School District
- * Seneca Nation Housing Authority
South Waverly Municipal Authority
- * Southern Tioga School District
Springs Union Free School District
Steuben County Economic Development Corporation
Steuben County Industrial Development Agency
Suffolk County 401(a) Terminal Pay Plan

* 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

- Suffolk County Department of Public Works
- * Syracuse Housing Authority
- * Three Village Central School District
- Tobacco Settlement Financing Corporation
- * Towanda Area School District
- Town of Beekman
- * Town of Cortlandt
- Town of Elmira
- Town of Erwin
- Town of Fishkill
- Town of Gates
- * Town of German Flatts
- Town of Hempstead Sanitary District Number Seven
- * Town of Huntington Housing Authority
- Town of Lumberland
- Town of Mexico
- Town of Plattsburgh
- Town of Sidney
- * Town of Southeast
- Town of Ulster
- Town of Union
- Town of Wellsville
- Trust for Cultural Resources of the City of New York
- * Ulster County Community College
- University at Albany Athletics Department
- Valley Joint Sewer Authority
- * Vernon-Verona-Sherrill Central School District
- Village of Cold Spring
- * Village of Delhi
- Village of Heuvelton
- Village of Montebello
- Washington Tobacco Asset Securitization Corporation
- Waterfront Commission of New York Harbor
- * Watershed Agricultural Council of the New York City Watersheds, Inc.
- * Watertown Housing Authority
- Wayne County Civic Facility Development Corporation
- Wayne County Industrial Development Agency
- West Genesee Central School District

* 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

- * Westbury Union Free School District
- * William Floyd Union Free School District
Williamsville Central School District
- * Winooski Housing Authority

Appendix C

Peer Review Letter



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Cole E. Beehner, CPA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel 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



CPAAI
 CPA ASSOCIATES INTERNATIONAL

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