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CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 1925

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August 19, 2021

Saran Camara, Finance Manager
Mid-Hudson Library System
103 Market St.
Poughkeepsie, New York 12601

Peter J. Bullis, CPA, FACFEI, DABFA
Norman M. Sassi, CPA
Christopher E. Melley, CPA
Gary C. Theodore, CPA
Julia R. Fraino, CPA
William T. Trainor, CPA
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Thomas R. Busse, Jr., CPA
Brent T. Napoleon, CPA
Jennifer L. Capicchioni, CPA
Patrick M. Bullis, CPA
Justin B. Wood, CPA

Richard P. Capicchioni, CPA
Walter J. Jung, CPA
Jennifer A. Traverse, CPA

Re: Audit Proposal for
Mid-Hudson Library System

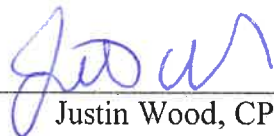
Dear Mr. Camara:

We have enclosed our proposal to audit the Mid-Hudson Library System.

If there are any questions concerning our proposal for audit services, please do not hesitate to contact us. Thank you for the opportunity to be considered for this appointment.

Very truly yours,

NUGENT & HAEUSSLER, P.C.


Justin Wood, CPA

AUDIT PROPOSAL
MID-HUDSON LIBRARY SYSTEM
FOR THE YEARS ENDING
DECEMBER 31, 2021, 2022, 2023, 2024, & 2025

AUDIT PROPOSAL FOR
MID-HUDSON LIBRARY SYSTEM
FOR THE YEARS ENDING
DECEMBER 31, 2021, 2022, 2023, 2024, & 2025

SUBMITTED BY - NUGENT & HAEUSSLER, P. C.
101 BRACKEN ROAD
MONTGOMERY, NEW YORK 12549
(845) 457-1100

CONTACT PERSON – JUSTIN WOOD, CPA

DATE OF PROPOSAL – AUGUST 19, 2021

MID-HUDSON LIBRARY SYSTEM
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Re: Audit Proposal

Richard P. Capicchioni, CPA
Walter J. Jung, CPA
Jennifer A. Traverse, CPA

Dear Mr. Camara

We are Certified Public Accountants with offices located in Montgomery, New York. We understand that Mid-Hudson Library System is soliciting proposals by Certified Public Accountants to audit its financial statements for the years ended December 31, 2021, 2022, 2023, 2024, and 2025.

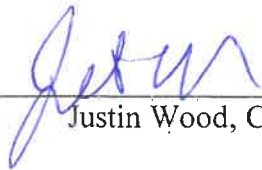
We believe that we have an understanding of the work to be performed as outlined in our technical proposal which constitutes a firm offer for audit years 2021, 2022, 2023, 2024 and 2025. We have reviewed the time period specified for the audit and are committed to completing each stage of the audit within the time frame provided. We believe that we should be selected for this audit due to our strong experience in library auditing and that our firm maintains "continuity of audit staff". Nugent & Haeussler, P.C. is a practicing Certified Public Accounting Firm doing business for over eighty years. The firm is a member of both the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants and also belongs to the American Institute of Certified Public Accountants' Government Audit Quality Center. The firm meets all requirements of the American Institute of Certified Public Accountants as to continuing professional education of its staff for the performance of governmental audits.

We trust that after you have reviewed the items submitted with this proposal, you will consider us as your auditors for the years ending December 31, 2021, 2022, 2023, 2024, and 2025.

Thank you for your consideration.

Respectfully submitted,

NUGENT & HAEUSSLER, P. C.


Justin Wood, CPA

TECHNICAL PROPOSAL

We are pleased to confirm our understanding of the services to be provided for the Mid-Hudson Library System for the years ending December 31, 2021, 2022, 2023, 2024, and 2025. Should we be appointed, we will audit the financial statements of the Library as of and for the years ending December 31, 2021, 2022, 2023, 2024, and 2025. Following completion of the audit the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information
2. Management's Discussion and Analysis
3. Statement of Net Position
4. Statement of Activities
5. Balance Sheet – Governmental Funds
6. Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
7. Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
8. Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
9. Statement of Fiduciary Net Position
10. Statement of Changes in Fiduciary Net Position
11. Notes to the Financial Statements
12. Schedule of Changes in the Government's Total OPEB Liability and Related Ratios
13. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund
14. Schedule of the Library's Proportionate Share of the Net Pension Asset/ Liability
15. Schedule of Library Contributions
16. Schedule of Change from Adopted Budget to Final Budget and Real Property Tax Limit - General Fund
17. Schedule of Project Expenditures – Capital Project Fund (if applicable)
18. Net Investment in Capital Assets
19. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

TECHNICAL PROPOSAL

(Continued)

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards* as amended in 2011 issued by the Comptroller General of the United States, and the provisions of Uniform Guidance, and would include tests of the accounting records of the Library and other procedures we consider necessary to enable us to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. If our opinion on the financial statements or the Uniform Guidance Compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason we are unable to complete the audit, we will not issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.

AUDIT PROCEDURES

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

TECHNICAL PROPOSAL

(Continued)

AUDIT PROCEDURES (Continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also request certain written representations from you about your responsibilities for the financial statements schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

MANAGEMENT RESPONSIBILITIES

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements).

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and

TECHNICAL PROPOSAL

(Continued)

MANAGEMENT RESPONSIBILITIES (Continued)

(3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants.

Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards, take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings, promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during our preliminary work.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported, on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

TECHNICAL PROPOSAL

(Continued)

AUDIT PROCEDURES – INTERNAL CONTROLS

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mid-Hudson Library System's compliance with applicable laws, regulations contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Mid-Hudson Library System's major programs. The purpose of those procedures will be to express an opinion on Mid-Hudson Library System's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

TECHNICAL PROPOSAL

(Continued)

SPECIFIC AUDIT APPROACH

1. Segmentation of the Engagement

A. Planning the Audit.

- Pre-audit conference with audit committee
- Obtain understanding of entity and its financial reporting system
- Obtain an understanding of the Control Environment and review internal controls
- Consideration of fraud
- Risk assessment
- Determine materiality levels for audits of financial statements and for Single Audit
- Analytical procedures

B. Audit Procedures

- Substantive procedures and testing of account balances
- Inquiry and observation of Library personnel
- Analytical procedures

C. Concluding the Audit

- Analytical procedures
- Review commitments and contingencies, subsequent events, related parties, and risk and uncertainties

D. Draft financial statements

E. Exit conference with management

F. Exit conference with audit committee

G. Presentation of audit report and management letter to the Board of Education

TECHNICAL PROPOSAL

(Continued)

INFORMATION SYSTEMS SOFTWARE

Nugent & Haeussler, P.C. has access to various computer applications that can be utilized during our audit. These applications will be implemented in accordance with generally accepted auditing standards, as we feel necessary, depending on the circumstances.

AUDIT SAMPLING

Audit sampling will be used during the audit process, as we feel necessary to substantiate account balances and details of transactions. Sampling may be used to test controls and to test compliance with laws and regulations. Nugent & Haeussler, P.C. may use both statistical and non-statistical sampling in accordance with generally accepted auditing standards. Sample sizes will vary depending upon our risk assessment. We would ask that Mid-Hudson Library System business office staff pull documentation to support our sample selections.

ANALYTICAL PROCEDURES

Various analytical procedures will be utilized throughout the audit process in accordance with generally accepted auditing standards. Examples of analytical procedures that will be used include comparisons of account balances between accounting periods, and ratio and trend analysis.

OTHER MATTERS

In order to obtain an understanding of the Library's internal control structure, we will inquire of appropriate management, supervisory and staff personnel, inspect documents and records and observe activities and operations. The inquiry of personnel may include the use of an internal control procedure questionnaire and checklist which we would assist in completing.

A review of the internal control structure and whether those controls are functioning properly would determine the level of audit samples to be chosen for test of compliance. We would select, at random, samples from the entire range of the population.

All working papers and reports will be retained at our expense for a minimum of seven years. We will make our working papers available, upon request, to the library or its designees. We will also respond to the responsible inquiries of successor auditors to review working papers relating to matters of continuing accounting significance.

We will assure ourselves that the Mid-Hudson Library System is informed of each of the following:

1. The auditor's responsibility under accounting standards generally accepted in the United States of America
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

STATEMENT OF INDEPENDENCE

As stated in the *Government Auditing Standards* (2018 revision) as prepared by the Comptroller General of the United States, it states that the general standard related to independence is:

In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent, in both mind and appearance. Independence of mind is defined as the state of mind that permits the performance of an audit without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism. Independence in appearance is defined as the absence of circumstances that would cause a reasonable and informed third party, having knowledge of the relevant information, to reasonably conclude that the integrity or professional skepticism of an audit organization or member of the audit team had been compromised.

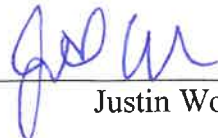
Auditors and audit organizations must maintain independence so that their opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by objective third parties with knowledge of the relevant information. Auditors should avoid situations that could lead objective third parties with knowledge of the relevant information to conclude that the auditors are not able to maintain independence and thus are not capable of exercising objective and impartial judgment on all issues associated with conducting the audit and reporting on the work.

When evaluating whether independence impairments exist either in fact or appearance with respect to the entities for which audit organizations perform audits or attestation engagements, auditors and audit organizations must take into account the three general classes of impairments to independence – personal, external, and organizational. If one or more of these impairments affects or can be perceived to affect independence, the audit organization (or auditor) should decline to perform the work-except in those situations in which an audit organization in a government entity, because of a legislative requirement or for other reasons, cannot decline to perform the work, in which case the government audit organization must disclose the impairments(s) and modify the GAGAS compliance statement.

I have reviewed our staff as to its independence with Mid-Hudson Library System and find that we are independent from the Library and will have no problems in conducting a certified audit.

Respectfully submitted,

NUGENT & HAEUSSLER, P.C.


Justin Wood, CPA

FIRM QUALIFICATIONS AND EXPERIENCE

Nugent & Haeussler, P.C. is a Certified Public Accounting firm located at 101 Bracken Road, Montgomery, New York 12549. Our firm has evolved over more than a ninety year period, being founded in the 1920's by James E. Nugent, CPA and Gustave A. Haeussler, CPA. We have always been and continue to be committed to providing the highest quality accounting, auditing, tax, estate planning and management advisory services to our clients. During 2021, Nugent & Haeussler, P.C. performed numerous Library external audits, School District external audits, School District internal audits and municipal audits for Towns, Villages, Municipal Authorities and Fire Districts.

We believe in the value of relationships. We strive to be constructive and informative in the performance of our professional services while working collaboratively with each client toward a common goal. We view every client relationship like a partnership, and truly believe that our success is a result of your success.

We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen. Our continual investment of time and resources in professional continuing education, state-of-the-art computer technology and extensive business relationships is indicative of our commitment to excellence.

Our firm consists of 26 accounting professionals, 15 of which are certified and licensed by the State Education Department of New York. Nugent & Haeussler, P.C. is an equal opportunity employer. Our professional audit staff is required to maintain the necessary continuing professional education as stipulated by the United States Government Accountability Office to be eligible to perform audits in accordance with Generally Accepted Governmental Auditing Standards.

Nugent and Haeussler, P.C. is a member of the Government Audit Quality Center of the American Institute of Certified Public Accountants (AICPA). Our firm is active in the New York State Society of CPA's (NYSSCPA). William T. Trainor and Jennifer Traverse are both members of the NYSSCPA's Public School Accounting Committee and Mr. Trainor has served as the committee's chairperson. Mark Levy is a member of the Government Accounting and Auditing Committee of the NYSSCPA.

Our firm has not received any inquiries concerning our Library audits by either Federal or State agencies, and has not been the subject of any disciplinary actions. In the past, please be advised that we have received several phone calls in connection with municipality audits during a desk review and have answered their inquiries accordingly.

Our firm has experience with audit clients which utilize a variety of different accounting software applications. Some such examples would include nVison, Wincap, Infomatic, KVS and Edmunds.

FIRM QUALIFICATIONS AND EXPERIENCE

(Continued)

We have included in our proposal, our latest Peer Review Report which states that we were issued an unqualified opinion by KPM CPAs & Advisors, who performed our audit. Government audits represent more than 10% of our audit staff hours and accordingly, it was a requirement that our Peer Review include specific Government engagements.

Our firm is committed to providing the best in continuing education and in maintaining the highest standards of quality control. Our staff participates strongly in all Mid-Hudson Chapter of the New York State Society of Certified Public Accountants Programs and we belong to the New York State Association of School Business Officials (NYSASBO) and the Government Finance Officers Association.

Nugent & Haeussler, P.C. offers a wide variety of professional services to a diverse clientele. This diversity has allowed our firm to provide our clients with the highest quality of service. These experiences will help us not only perform an audit of your Library, but also provide you with a valuable resource.

PARTNER, SUPERVISORY AND STAFF RESUMES

The engagement partner to be assigned to the Mid-Hudson Library System will be Justin Wood, CPA. The manager in connection with the field work will be Kenneth Liebler, and the staff will be Chris Jaros. Additional staff will be assigned as deemed necessary. The resumes of these individuals are included on the following pages.

We plan our audit team to best serve each individual audit client based on the level of expertise required and we strive to keep the team intact on a year-to-year basis. If there were ever a reason to need to change a staff member of the audit team, the person that would be added would possess the same or greater experience than the person who is being replaced. We will keep you apprised of proposed changes, if any, that are required in order to obtain your approval.

As noted in the previous section, all of our professional audit staff are required to maintain the necessary continuing professional education as stipulated by the United States Government Accountability Office to be eligible to perform audits in accordance with Generally Accepted Governmental Auditing Standards.

**JUSTIN B. WOOD, CPA
PROFESSIONAL RESUME**

EDUCATION: Bachelors of Science in Accounting
May 2003 Mount St. Mary College, Newburgh, New York

CERTIFICATION: Certified Public Accountant, State of New York

EXPERIENCE: Nugent & Haeussler, P.C.

August 2003 to 2010 Staff Accountant

2011 Manager

2015 Partner in Training

2018 Partner

Analyzing and Preparing Financial Statements in compliance with current reporting standards. Perform audits of not-for-profit organizations, School Districts, libraries, municipalities and financial institutions.

Preparation of tax returns for corporate, partnership, individuals, not-for-profit organizations, estates and trusts.

**CONTINUING
EDUCATION:**

Actively participates in continuing professional education programs.
Meets requirements for governmental continuing professional education.

**PROFESSIONAL
AFFILIATIONS:**

Member - American Institute of Certified Public Accountants

Member - New York State Society of Certified Public Accountants

Member - Institute of Internal Auditors

**KENNETH LIEBLER
PROFESSIONAL RESUME**

EDUCATION: Bachelors of Science in Accounting

May 2005 University at Albany, New York

EXPERIENCE: Nugent & Haeussler, P.C.

June 2005 to
Present Manager

Analyzing and preparing financial statements in compliance with current reporting standards. Perform audits of not-for-profit organizations, school districts, libraries, municipalities and financial institutions.

Preparation of tax returns for corporate, partnerships, individuals, not-for-profit organizations, estate and trusts.

**CONTINUING
EDUCATION:**

Actively participates in continuing professional education programs. Meets requirements for governmental continuing professional education.

**PROFESSIONAL
AFFILIATIONS:**

Member – Institute of Internal Auditors

**CHRISTOPHER JAROS
PROFESSIONAL RESUME**

EDUCATION: Mount Saint Mary College - New York
May 2018 Bachelor of Science Degree in Accounting

Mount Saint Mary College - New York
May 2019 Master of Business Administration with a concentration in Accounting

EXPERIENCE: Nugent & Haeussler, P.C.

2018 to Present Staff Accountant

Analyzing and preparing financial statements in compliance with current reporting standards.
Performing audits for not-for-profit organizations, school districts, libraries, municipalities, and financial institutions.
Preparation of tax returns for corporations, partnerships, individuals, not-for-profit organizations, estates, and trusts.
Preparation of quarterly payroll and sales tax reports.

CONTINUING EDUCATION: Actively participates in continuing professional education programs. Meets requirements for governmental continuing professional education.

STATEMENT OF CONTINUING EDUCATION REQUIREMENTS

Nugent & Haeussler, P.C. implements a continuing professional education program as part of its quality control (QC) system. All professional staff is required to comply with the requirements of the AICPA, New York State Education Department and the U.S. Government Accountability Office.

1. Annually, the managing partner assesses the firm's continuing professional education (CPE) needs and plans our professional development (PD) program after considering, among other things, CPE activities that interest each professional; the number of hours needed by each professional to comply with the CPE rules governing our firm; each professional's level of experience, client responsibilities, and prior CPE training; new or emerging technical literature; and the firm's needs for specialists or experts in a particular industry or service area. Normally, the firm requires each member of the professional staff to obtain a minimum of 40 hours of CPE each year (24 hours in governmental over 2 years).
2. Only CPE alternatives that qualify for credit under the CPE rules that govern our firm will be considered when planning our PD program. Such alternatives normally include seminars and conferences sponsored by the AICPA, state society, or other professional organizations; self-study courses; university or college courses; or in-house seminars.
3. To comply with the documentation requirements of the AICPA, state board of accountancy, and the U.S. Government Accountability Office for CPE credit, the firm maintains appropriate CPE records, among which are the following:
 - a. For each professional, a schedule is maintained that contains the following information for each credit hour claimed:
 - (1) Title of program and/or description of content.
 - (2) Location of program (city/state).
 - (3) Sponsoring organization.
 - (4) Type of CPE activity (seminars, in-house program, self-study, etc.)
 - (5) Dates attended or completed.
 - (6) CPE hours claimed.

STATEMENT OF CONTINUING EDUCATION REQUIREMENTS

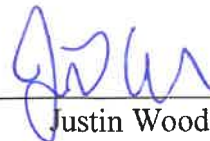
(Continued)

- b. For all other CPE programs or activities, the following records are maintained:
- (1) For formal group programs, an outline, and evidence of attendance or having been the instructor or discussion leader.
 - (2) For a university or college that is successfully completed for credit, a record of the grade the person received.
 - (3) For formal correspondence or other individual study programs, evidence of satisfactory completion provided by the sponsor.
4. Each professional in our firm must recognize his or her responsibility to maintain technical competency and, accordingly, all professionals are encouraged to engage in self-development activities. To assist in this endeavor, the firm maintains a current library and circulates within the firm important news about new or emerging changes in professional literature or business activities. Any professional is encouraged to bring to the attention of the managing partner (or other appointed person) any news item that they believe should be circulated within the office.
5. The firm recognizes the importance of on-the-job training and has adopted as a part of the firm's supervision QC system the use of work programs to assist professionals in performing their work. Also, as noted in the firm's QC system for assigning personnel, professionals are assigned to work on a variety of jobs and under different supervisors. Personnel with supervisory responsibility are reminded to be constantly aware of situations where they can provide on the job training.
6. Annually, the person in charge of quality control will review the firm's PD policy, procedures, and CPE documentation to determine if they are appropriate and operating effectively.

All professional audit staff has met the CPE requirements necessary to satisfy the United States Government Accountability Office standards.

Respectfully submitted,

NUGENT & HAEUSSLER, P.C.



Justin Wood, CPA

SIMILAR ENGAGEMENTS WITH OTHER LIBRARYS

Port Jervis Free Library	Audit of General Purpose Financial Statements	06/30/21	Justin Wood	Beverly Arlequeew (845) 856-7313
Florida Public Library	Audit of General Purpose Financial Statements	06/30/20	Justin Wood	Meg Sgombick (845) 651-7659
Moffat Library Of Washingtonville	Audit of General Purpose Financial Statements	06/30/20	Justin Wood	Carol McCrossen (845) 496-5483



Report on the Firm's System of Quality Control

December 19, 2018

To the Partners of Nugent & Haeussler, P.C. and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Nugent & Haeussler, P.C. in effect for the year ended June 30, 2018. 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.

Firms' 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 a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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.

www.kpmcpa.com

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500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Member of The Leading Edge Alliance

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nugent & Haeussler, P.C. in effect for the year ended June 30, 2018, 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*. Nugent & Haeussler, P.C. has received a peer review rating of *pass*.

KPM CPAs, PC

KPM CPAs, PC

DOLLAR COST BID
FOR
MID-HUDSON LIBRARY SYSTEM
FOR
PROFESSIONAL AUDIT SERVICES

NAME OF FIRM: Nugent & Haeussler, P.C.

SERVICES TO BE PROVIDED:

Audit of general purpose financial statements, single audit and audit of extraclassroom activity funds.

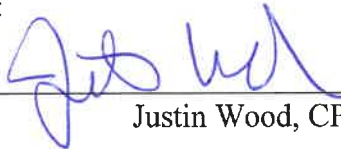
TOTAL ALL INCLUSIVE MAXIMUM PRICE

For the year ending December 31, 2021	\$17,500
For the year ending December 31, 2022	\$17,850
For the year ending December 31, 2023	\$18,200
For the year ending December 31, 2024	\$18,575
For the year ending December 31, 2025	\$18,950

*These estimates are based on current accounting and auditing standards. If new pronouncements are issued that cause us to incur additional time to provide audit services in accordance with professional standards, we will discuss those changes when they occur.

SUBMITTED BY:

Signature: _____


Justin Wood, CPA

Title: Partner

Date: August 19, 2021

CERTIFICATION

Justin Wood is entitled to represent the firm, empowered to submit this bid and authorized to sign a contract with the Mid-Hudson Library System.