

**TOWN OF BRIGHTON TOWN BOARD  
FINANCE AND ADMINISTRATIVE SERVICES COMMITTEE  
MEETING AGENDA**

**Meeting Date: Wednesday, January 18, 2023**

**Location: Auditorium, Brighton Town Hall**

1. Approval of Minutes – Receive and file minutes of the January 4<sup>th</sup>, 2023 meeting.
2. Accept \$500 donation from Howard Cohen and amend Police 2023 budget (Police Dept.) – Request from Police Chief Catholdi for Town Board action to amend the Police Department budget as follows:  
    Increase: A.POLCE.3120.2705 Gifts & Donations      \$500  
    Increase: A.POLCE.3120.4.18 Program & Supplies      \$500  
This to accept a donation for Howard Cohen in the amount of \$500 to be utilized for Police programs & Supplies (see letter from D. Catholdi).
3. Approve contract extension (#2 of 2) with Raymond F. Wager, CPA, P.C. a division of Mengel Metzger Barr & Co. LLP for the 2022 Town audit and special review services (Finance Dept.) – Request from Paula Parker for Town Board action to authorize the second of two contract extensions with Raymond F. Wager, a division of Mengel Metzger Barr & Co. for the 2022 Town Audit and special review services. The total amount of the contract has increased by 5.8% or \$1,700 for the prior year (2021) audit (see letter from P. Parker).
4. DISCUSSION ITEM: Public Banking Act. Review the proposed bill and discuss sending a letter of support.
5. REVIEW ENTERPRISE AUTO LEASE PROGRAM: Connor Kimball will present the Enterprise Auto lease program.

The next regularly scheduled meeting of the FASC will be held on  
**WEDNESDAY, FEBRUARY 1<sup>ST</sup>, 2023 at 8:30 a.m.** in the **AUDITORIUM** of the  
Brighton Town Hall. All members of the public are invited to attend FASC  
meetings.

**\*\*AS PER THE REGULAR SCHEDULE\*\***



**Brighton Town Board**  
**Finance and Administrative Services Committee**  
**Meeting Notes from the Wednesday, January 4, 2023 Meeting**

**ATTENDEES**

**FASC Committee members:**

Robin Wilt (Acting Chair)  
William Moehle  
Paula Parker (Staff to the Committee)  
**Absent:** Jason DiPonzio (Chair)

**Other Town Councilmembers:**

Christine Corrado

**Department Heads/Other attendees:**

Mike Guyon (Public Works/Highway)  
Gary Donofrio (Facilities)

The Town Board's Finance and Administrative Services Committee (the FASC) met at 8:30 a.m. and reviewed a number of contractual, procurement, finance and/or budget, and personnel related matters referred by Town departments and is prepared to make recommendations to the full Town Board as follows:

**Approval of Minutes:** Approval of Minutes – Receive and file the minutes of the December 20, 2022 meeting.

**Town Bid/Proposal Authorizations and Awards:**

Approve contract with Atlantic Testing Laboratories for an estimated base amount of \$13,355 for inspection and testing services related to the Farmers' Market project (Public Works) – The FASC discussed with Mike Guyon the request from Evert Garcia for Town Board action to award the RFP to Atlantic Testing Laboratories for inspection and laboratory testing services as related to the Farmers' Market Project. The estimated base amount of the contract is \$13,355 however any additional services will be charged at the rates as indicated on the fee schedule included in the contract (see letter from E. Garcia). FASC recommends the Town Board take favorable action on this matter

Authorization to solicit bids as necessary for goods and services as indicated and included in the 2023 budget (Public Works/Highway/Sewer Depts.) – The FASC discussed with Mike Guyon his request for Town Board action to authorize solicitation of bids for goods and services as indicated in the attached communication. All goods and services to be bid have been included in the 2023 budget and State, County, City or other bids will be utilized when in the best interest of the Town (see letter from M. Guyon). FASC recommends the Town Board take favorable action on this matter.



Authorization to solicit bids as necessary for goods and services for Town Facilities as indicated and included in the 2023 budget (Public Works/Facility Dept.) – The FASC discussed with Mike Guyon and Gary Donofrio the request for Town Board action to authorize solicitation of bids for goods and services for Town Facilities as indicated in the attached communication. All goods and services to be bid have been included in the 2023 budget and State, County, City or other bids will be utilized when in the best interest of the Town (see letter from M. Guyon).

FASC recommends the Town Board take favorable action on this matter.

### **Grant Authorizations and Acceptances:**

No matters for this meeting.

### **Contracts and Contract Change Orders:**

Approve the Cyber Insurance Policy renewal at an annual rate of \$15,590 (Town Clerk) - The FASC discussed with Paula Parker the request from Dan Aman for Town Board action to approve the annual cyber insurance renewal contract and premium of \$15,590 (an increase of \$720 from the 2022 calendar year (see letter from D. Aman).

FASC recommends the Town Board take favorable action on this matter

Approve Snow & Ice Agreement with Town of Pittsford for Allens Creek Road for the 2022/2023 through 2026/2027 snow seasons (Highway Dept.) – The FASC discussed with Mike Guyon his request for Town Board action to approve and authorize the Supervisor to sign the Snow & Ice agreement with the Town of Pittsford for snow & ice removal services for Allens Creek Road for the 2022/2023 – 2026/2027 snow seasons. The Town of Pittsford will reimburse the Town of Brighton at the same rate as Monroe County for snow & ice removal services on Allens Creek Road. It was noted that this contract will be for five (5) snow seasons instead of yearly (see letter from M. Guyon).

FASC recommends the Town Board take favorable action on this matter.

Approve agreement with Electronic Field Productions, Inc. (Supervisor's Dept.) – The FASC discussed with Paula Parker the request from Bridget Monroe for Town Board action to authorize the Supervisor to execute a contract with Electronic Field Productions, Inc. for the provision of providing video production and cable television management services. Contract will be effective January 1 through December 31, 2023 in an annual amount not to exceed \$52,000 (no increase from the previous year). Funds are available in the 2023 budget (see letter from B. Monroe).

FASC recommends the Town Board take favorable action on this matter.

Approve and accept ASL interpreter rates for 2023 (Supervisor's Office) – The FASC discussed with Supervisor Moehle and Paula Parker the request from Bridget Monroe for Town Board action to continue utilizing Interpretek for ASL interpreter services at the current 2022 rates (not change in rates for 2023) for the Town Board meetings (see letter from B. Monroe).

FASC recommends the Town Board take favorable action on this matter.



Approve a performance contract with Garth Fagan Dance for the Martin Luther King celebration on January 13<sup>th</sup>, 2023 at a fee of \$250 (Supervisor's Office) – Request from Miriam Moore for Town Board action to approve a performance contract with Garth Fagan Dance in an amount of \$250.00 for a performance on January 13<sup>th</sup>, 2023 for the Town of Brighton's Martin Luther King day celebration (see letter from M. Moore).

**Budget Amendments and Transfers:**

No matters for this meeting.

**Personnel Matters:**

No matters for this meeting.

**Other Matters for Action of the Town Board:**

No matters for this meeting.

**Other Matters for Discussion Only:**

No matters for this meeting.

**Matters Tabled for Research and/or Discussion:**

No matters for this meeting.

**Executive Session:**

No matters for this meeting.

The meeting was adjourned at 8:49 a.m.

**The next regularly scheduled meeting of the FASC will be held on**

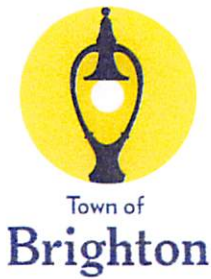
**Wednesday, January 18<sup>th</sup>, 2023 at 8:30 AM**

in the **AUDITORIUM\*\*** at Brighton Town Hall.

All members of the public are invited to attend FASC meetings.

**\*\*AS PER THE REGULAR SCHEDULE\*\***





## Brighton Police Department

2300 Elmwood Avenue  
Rochester, New York 14618  
(585) 784-5150



David Catholdi  
Chief of Police

January 3, 2023

Honorable Town Board  
Finance and Administrative Services Committee  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, NY 14618

**RE: \$500 Donation to the Police Department from Howard Cohen**

Dear Board Members:

Recently, the Police Department received a donation of \$500.00 from Howard Cohen.

I request that the Town Board authorize the acceptance of this gift, and that the donation be recorded as revenue to the 2023 Police Department operating budget. I further request that the 2023 Police Department operating budget be amended to **increase line A.POLCE.3120.4.18 Programs and Supplies by \$500.00**, to be fully supported by an increase in **A.POLCE.3120.2705 Gifts and Donations**.

Respectfully,

David Catholdi  
Chief of Police

CDC:jpo



**Howard Cohen**

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**To:** david.catholdi@townofbrighton.org  
**Subject:** Donation

Hi Chief.

I wanted to thank you again for another great year. Your organization continues to protect and serve our community with the highest level of professionalism and we appreciate your efforts. Please use the enclosed funds at your discretion. Happy holidays.

Howard and Daphne Cohen

A handwritten signature in black ink, appearing to be 'H Cohen', with a long horizontal flourish extending to the right.





## Finance Department

Paula Parker  
Director of Finance

January 18, 2023

Honorable Town Board  
Finance and Administrative Services Committee  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, NY 14618

Re: 2022 Annual Audit Fees  
Raymond F. Wager, CPA, P.C. a division of  
Mengel Metzger Barr & Co., LLP

Dear Honorable Town Board:

Currently, the Town Board is has executed an Engagement Letter for Accounting services with Raymond F. Wager, CPA, P.C., a division of Mengel Metzger Barr & Co., for the independent audit and accounting services for fiscal years 2018 through 2020, with the option to extend for two additional one-year periods (fiscal years ending 2021 and 2022). The fees for services are as follows:

|                   |          |                   |
|-------------------|----------|-------------------|
| • Regular Audit   | \$22,450 | (2021 - \$21,185) |
| • AUD Preparation | 1,550    | (2021 - 1,470)    |
| • Special Review  | 2,000    | (2021 - 1,890)    |
| • Justice         | 2,800    | (2021 - 2,650)    |
| • Clerk/Receiver  | 1,825    | (2021 - 1,730)    |
| Totals:           | \$30,625 | \$28,925          |

This represents an increase of \$1,700 or 5.8%.

The current contract states that for years 2021 and 2022 the fees for audit services will not increase more than the CPI. Therefore, I request the Town Board approve the first of two contract extensions and that the Supervisor be authorized to sign the engagement letters for our fiscal year ending 2022 for auditing services at the amended fees quoted.

I will be happy to respond to any questions that members of the Committee or other members of the Town Board may have regarding this matter.

Sincerely,

Paula Parker  
Director of Finance



**TOWN OF BRIGHTON, NEW YORK**

**ENGAGEMENT LETTER**

**For Year Ended December 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

*Certified Public Accountants*





November 9, 2022

Ms. Paula Parker, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Ms. Parker:

The following represents our understanding of the services we will provide the Town of Brighton, New York (the Town).

You have requested that we audit the governmental activities, , each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2022, and for the year then ended and the related notes, which collectively comprise the Town's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain supplementary information such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis.
- Schedule of Changes in the Town's Total OPEB Liability and Related Ratio (GASB 75) (Unaudited)



- Schedule of Town's Proportionate Share of the Net Pension Liability (Unaudited)
- Schedule of Town Contributions (Unaudited)
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund (Unaudited)

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining Balance Sheet – Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.



## **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America ;
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence.
- For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- For identifying and ensuring that the Town complies with the laws and regulations applicable to its activities;
- For adjusting the basic 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 current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.



As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

### ***Nonattest Services***

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Town in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.
- We will data enter the Town Annual Financial Report - Update Document for the year ended December 31, 2022 based on the trial balance and budget status reports provided by you. This report will be completed for the Town, for filing with the New York State Department of Audit and Control. If circumstances exist which would preclude the timely filing of this report, you would be notified immediately.

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Town with regard to tax positions taken in the preparation of the tax return, but the Town must make all decisions with regard to those matters.
- Our work in connection with the preparation of the annual update document does not include any procedures designed to discover defalcations or other fraud, should any exist. You have the final responsibility for the information returns. Therefore, you should review them carefully before filing.

### **Reporting**

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to *appropriate addressee, e.g., governing body* of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We also will issue a written report to those charged with governance and an advisory comment letter, (if applicable), upon completion of our audit.



## **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so.

Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Access Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

## **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.



Our fees to complete the above services for the Town of Brighton as of December 31, 2020 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

|   |                        |
|---|------------------------|
| Regular Audit                           | \$22,450               |
| Annual Financial Report-Update Document | <u>1,550</u>           |
| <b>Total</b>                            | <b><u>\$24,000</u></b> |

Mr. Michael DeBadts is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Government Auditing standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed non-audit services.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Mengel Metzger Barr & Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Mengel Metzger Barr & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulatory agent. The regulatory agent may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.



This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

|         |        |          |        |                   |           |
|---------|--------|----------|--------|-------------------|-----------|
| Partner | \$ 325 | Director | \$ 235 | Senior Manager    | \$ 220    |
| Manager | \$ 195 | Senior   | \$ 165 | In-Charge & Staff | \$100-140 |

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Town of Brighton, New York by:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





## Report on the Firm's System of Quality Control

September 17, 2021

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

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

*Henderson Hutcherson*  
*& McCullough, PLLC*

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

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA



**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**DECEMBER 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

*Certified Public Accountants*





November 9, 2022

Ms. Paula Parker, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Ms. Parker:

This letter sets forth our understanding for applying agreed-upon procedures to the Town of Brighton, New York for the year ended December 31, 2022.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as summarized below. The procedures we will perform have been agreed to by the Town Board:

The procedures we will perform are as follows:

1. For a selected sample, we will examine payroll processing and documentation for the Brighton Memorial Library which retains original "time card" reporting.
2. We will inspect a significant sample of selected cash disbursements for adequacy of documentation prepared by Town departments relating to soliciting competitive pricing for goods and services, including professional services, and to provide reasonable assurance of conformity to the Town's procurement policy.
3. We will inspect the financial related confidential records maintained by the Police Department to ensure appropriate use of Town funds relating specifically to the Police Department Confidential Fund.
4. We will inspect investment transactions and accounting records maintained by the Finance Department for conformity with the Town Board's deposit and investment policy.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants and, the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and/or any other standards or requirements to be followed. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.



Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure CCH Axxess Portal (Portal) in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$2,000.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP



Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Sign: \_\_\_\_\_ Title: \_\_\_\_\_



**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**JUSTICE ACCOUNT**

**DECEMBER 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

*Certified Public Accountants*



November 9, 2022

Ms. Paula Parker, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Ms. Parker:

This letter sets forth our understanding for applying agreed-upon procedures to the Justice Accounts of the Town of Brighton, New York for the year ended December 31, 2022.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as compared to the accounting and reporting requirements outlined in the New York State Comptroller's Handbook for Town and Village Justice Accounts. The procedures we will perform have been agreed to by the Town Board:

The procedures we will perform are in accordance with the annual checklist for Review of Justice Court records per NYS Comptroller as follows:

1. We will obtain a summary of cash receipts and cash disbursements for the year, and we will verify the clerical accuracy. We will also examine source documents for a sample of months to verify amounts reported.
2. We will inspect and test bank reconciliations for two random months, and at year end, for the justice fine and bail accounts.
3. For the same two months, above, we will review the monthly report submitted to the New York State Comptroller for the following:
  - a) For a sample of fines, criminal and civil cases, and dismissed charges, we will examine the supporting case file, supporting cash receipt and how it was reported.
  - b) For a sample of bail activity, we will examine the supporting case file and cash receipt, and disbursement documentation.
4. We will inspect outstanding bail at year end against case files and accounting information to verify it is proper outstanding bail.
5. We will inspect a sample of accounts receivable to ensure reporting to DMV is made timely and unpaid/unanswered tickets are properly scofflawed.
6. We will inspect the internal accounting control procedures for the Justice Accounts.



7. Upon completion of the procedures noted above, we will issue a report providing findings and recommendations for procedural improvements.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants and, the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and/or any other standards or requirements to be followed. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure CCH Axcess Portal (Portal) in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.



Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$2,800.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP

A handwritten signature in black ink, appearing to read "Michael DeBadts", written in a cursive style.

Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Signed: \_\_\_\_\_ Title: \_\_\_\_\_



**TOWN OF BRIGHTON**

**NEW YORK**

**PROPOSAL FOR AGREED - UPON PROCEDURES**

**TOWN CLERK / RECEIVER OF TAXES**

**DECEMBER 31, 2022**



**MENGEL METZGER BARR & CO. LLP**

**Certified Public Accountants**



November 9, 2022

Ms. Paula Parker, Director of Finance  
Town of Brighton  
2300 Elmwood Avenue  
Rochester, New York 14618

Dear Ms. Parker:

This letter sets forth our understanding for applying agreed-upon procedures on the transactions of the Town Clerk and Receiver of Taxes of the Town of Brighton, New York for the year ended December 31, 2022.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as summarized below. The procedures we will perform have been agreed to by the Town Board:

For two randomly selected months, the following procedures will be applied to evaluate the Town Clerk/Receiver of Taxes' financial records for the year ended December 31, 2022:

Town Clerk

1. We will inspect internal accounting controls and procedures relating to the Town Clerk's office operations.
2. We will inspect two monthly bank reconciliations for completeness and accuracy.
3. We will select two test months and perform the following:
  - a. We will trace daily cash reports to monthly totals ensuring accuracy and proper documentation of any differences.
  - b. We will trace daily totals in sample months to bank deposit slips and original source documentation to ensure accuracy and timeliness.
  - c. We will inspect disbursements to ensure appropriateness and timeliness.



## Receiver of Taxes

1. We will inspect internal accounting controls and procedures.
2. We will sample deposit batches for timeliness and agreement.
3. We will sample overpayments/duplicates for proper documentation.
4. We will reconcile payments to town/county/school against approved tax warrant and any reports of uncollectible balances.
5. We will inspect two monthly bank reconciliations for completeness and accuracy.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants and, the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and/or any other standards or requirements to be followed. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Town of Brighton, New York and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information to you through a secure CCH Axcess Portal (Portal) in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to, financial statements, reports to management, fixed asset reports, and tax returns. Information on the Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.



Mr. Michael DeBadts is the engagement partner for the services specified in this letter. His responsibilities include supervising of Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the engagement will not exceed \$1,825.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of five years from the date of our report

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,  
Mengel Metzger Barr & Co., LLP

A handwritten signature in black ink, appearing to read "Michael DeBadts", with a stylized flourish at the end.

Michael DeBadts, CPA, Partner

This letter correctly sets forth our understanding.

Signed By: \_\_\_\_\_ Title: \_\_\_\_\_





# NEW YORK PUBLIC BANKING ACT

## BILL SUMMARY

S.1762-A (Sanders)/A.08290 (Fahy) creates a safe and appropriate regulatory framework for cities and counties seeking to establish public banks. The bill authorizes the NYS Department of Financial Services to issue special-purpose public bank charters – paving the way for public banking in New York.

## PUBLIC BANKS FOR PUBLIC GOOD

### Financial Justice

Public banks would partner with local, mission-driven financial institutions to **expand responsible lending and banking services** in historically-redlined communities.

### Climate Justice

Through public banks, local governments can **invest in renewable energy** and other sustainable infrastructure, and move public funds out of banks that finance fossil fuels.

### Worker Justice

Public banks can **expand living wage jobs and economic opportunity**, by financing small businesses, including worker cooperatives and MWBEs, throughout the state.

### Housing Justice

Public banks can **invest in affordable housing**, including social housing, community land trusts, and shared-equity homeownership.

## WHAT ARE PUBLIC BANKS?

Public banks are created by governments to strengthen local economies. Through public banking, cities, counties, and regions can leverage public funds to support economic development that advances racial justice and economic democracy.

## PROVEN MODEL

Public banking is common throughout the world, from Costa Rica to Germany. In the U.S., the Bank of North Dakota has successfully financed public projects and made responsible loans to small businesses, farmers, and others for more than a century.

In 2019, California enacted legislation to facilitate public banking at the local level. It's time for New York to take action and usher in democratic financial institutions that meet the needs of New York's communities.

**PLEASE CONTACT ANDY MORRISON AT NEW ECONOMY PROJECT WITH ANY QUESTIONS:  
ANDY@NEWECONOMYNYC.ORG, 212-680-5100 X210**

**SEE REVERSE FOR A LIST OF ORGANIZATIONS THAT SUPPORT THIS BILL**



# ORGANIZATIONS THAT SUPPORT THE NEW YORK PUBLIC BANKING ACT

NYS Community Equity Agenda Coalition  
Public Bank NYC Coalition  
Rochester Public Banking Coalition  
Buffalo Niagara Community Reinvestment Coalition

350NYC  
1199 SEIU  
89th Street Tenants Unidos Association  
A Bookkeeping Cooperative  
Action for A Better Community  
Alternatives Federal Credit Union  
Association for Neighborhood and Housing Development (ANHD)  
Banana Kelly Community Improvement Association  
Bend the Arc  
Bronx Cooperative Development Initiative  
Brooklyn Cooperative Federal Credit Union  
Brooklyn Level Up (BKLVLUP)  
Brownsville Neighborhood Empowerment Network  
CAMBA Legal Services, Inc.  
Carroll Gardens Association  
Center for Family Life  
Center for NYC Neighborhoods  
Chhaya CDC  
Chinese-American Planning Council (CPC)  
Citizen Action of New York  
City Roots Community Land Trust  
City Roots Contractors Guild  
City-Wide Tenant Union of Rochester  
Climate Solutions Accelerator of the Genesee-Finger Lakes Region  
Coalition for Economic Justice  
Communications Workers of America District 1  
Community and Worker Ownership Project - CUNY School of Labor & Urban Studies  
Community Loan Fund of The Capital Region  
Cooper Square Committee  
Cooper Square Community Land Trust  
Cooperation Buffalo  
Cooperative Economics Alliance of NYC  
Cooperative Federal  
DC37 Municipal Employees Legal Services  
District Council 37, AFSCME  
East Harlem/El Barrio Community Land Trust (EHEBCLT)  
East New York Community Land Trust  
Empire Justice Center  
Empire State Indivisible  
Ethical Humanist Society of Long Island  
Food & Water Watch  
For the Many  
Freedom To Thrive  
Fruit Belt Community Land Trust  
Gender Equality NY, Inc.  
Genesee Co-op Federal Credit Union  
Grassroots Action NY  
Greater Rochester Chamber of Commerce  
Green Worker Cooperatives  
Grow Brooklyn  
Hopewell Childcare Cooperative  
Housing Conservation Coordinators  
Housing Rights Initiative  
Hunger Free America  
Ibero Business Center  
Inclusiv  
Indivisible Mohawk Valley  
Ithaca DSA  
Jews for Racial & Economic Justice  
LatinoJustice PRLDEF  
LDFNYC (Lead Dust Free New York City)  
Legal Services Staff Association, NOLSW/UAW 2320  
Long Island Activists  
Long Island Housing Services, Inc.  
Long Island Jobs with Justice  
Long Island Network for Change  
Long Island Progressive Coalition  
Long Island Social Justice Action Network  
Lower East Side People's FCU  
Maharlika Cleaning Coop  
Make The Road New York  
Met Council on Housing

Metro Justice  
MinKwon Center for Community Action  
Mobilization for Justice, Inc.  
Moving Forward Unidos  
Multicultural Solidarity Long Island  
Music Workers Alliance  
National Center for Law and Economic Justice  
National Writers Union  
Neighbors United Through Service  
New Economy Project  
New York City Community Land Initiative  
New York City Environmental Justice Alliance  
New York Communities for Change  
New York Progressive Action Network  
New York Public Interest Research Group (NYPIRG)  
New York Solar Energy Society  
New York State Nurses Association  
New York StateWide Senior Action Council  
New York Working Families Party  
Northwest Bronx Community & Clergy Coalition  
NY02 Indivisible  
NYC Democratic Socialists of America  
NYC Network of Worker Cooperatives  
NYPAN Greene  
OWN Rochester  
Pan African CDI  
Partners for Dignity and Rights  
Partnership for the Public Good  
PathStone Corporation  
PathStone Enterprise Center  
PEER/NYPAN: Progressive East End Reformers  
Picture the Homeless  
Pratt Center for Community Development  
Progressive Schenectady  
Puerto Rican Independence Party - Rochester Committee  
Putnam Progressives  
Queens Volunteer Lawyers  
Riverdale-Yonkers Society for Ethical Culture  
Rochester DSA  
ROCitizen  
Sane Energy Project  
Show Up LI  
Sixth Street Community Center  
South Bronx Unite  
Stabilizing NYC  
Strong Economy For All Coalition  
Suffolk Progressives  
Sunrise NYC  
Take18NY  
TakeRoot Justice  
Technical, Office and Professional Union Local 2110 UAW  
Tenants Political Action Committee  
The Black Institute  
The Connected Chef  
The Financial Clinic  
The Legal Aid Society  
The Point Community Development Corporation  
The Volunteer Lawyers Project  
The Working World  
This Land Is Ours CLT  
Together We Will Long Island  
Tompkins County Progressives  
True Blue NY  
U.S. Federation of Worker Cooperatives  
United Auto Workers, Region 9A  
University Neighborhood Housing Program (UNHP)  
University Student Senate - CUNY  
We Stay/Nos Quedamos, Inc  
WESPAC Foundation, Inc.  
Westchester Cooperative Network  
Westchester For Change  
Western New York Law Center  
Western Queens Community Land Trust  
Westminster Economic Development Initiative, Inc. (WEDI)  
WHEDco  
Woke Foods  
WSNA HCC