

November 10, 2014
Town of Albion Town Board Regular Meeting

Agenda:

1. Call Meeting to Order
2. Pledge of Allegiance
3. Exit Message
4. FYI- Remind residents to sign attendance sheet
5. Roll Call
6. Public Comment
7. Motion to approve the agenda
8. Motion to approve the minutes of the October 6th and 27th meetings.
9. Resolution to approve the vouchers
10. Motion to approve the MVP, CSEA and Univera health care bills in the amount of \$5,645.77.
11. Resolution to adopt the 2015 Preliminary Budget as the 2015 Adopted budget.
12. Resolution authorizing audit of the Town Clerk, Tax Collection and Court Clerk records for 2014:
 - A. Full Audit - \$4,500.00
 - B. Comptrollers Checklist - \$1,500.00
13. Resolution authorizing audit of the Water funds for 2014 by the Bondio Group, \$4,900.00
14. Executive Session

October 27, 2014

Town of Albion Town Board Public hearings on the 2015 Budget and Zoning Amendments held in the Town hall, 3665 Clarendon Rd.

Public hearing on the 2015 Budget called to order at 7:00 pm

Pledge of Allegiance and the exit message was given.

Present were Councilperson Daniel Poprawski, Councilperson Richard Remley, Supervisor Matthew Passarell, and Councilperson Todd Sargent. Absent was Councilperson Jake Olles.

Supervisor Matthew Passarell: I need a motion to approve the agenda.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Todd Sargent to approve the agenda with the deletion of item #10 and the reason for executive session is a personnel matter. Motion carried by the following vote:

Councilperson Daniel Poprawski, aye	Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye	Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye	

Supervisor Matthew Passarell: I need a motion to open the public hearing on the 2015 Budget.

Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Richard Remley to open the public hearing on the 2015 Preliminary Budget at 7:02 pm. Motion carried by the following vote:

Councilperson Daniel Poprawski, aye	Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye	Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye	

Supervisor Matthew Passarell: The Board will now take comments on the budget.

Those in attendance were given the opportunity to ask questions or voice any concerns that they may have concerning the 2015 Preliminary budget.

Supervisor Matthew Passarell: I need a motion to close the public hearing on the 2015 Budget.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Todd Sargent to close the public hearing on the 2015 Preliminary Budget at 7:06 pm. Motion carried by the following vote:

Councilperson Daniel Poprawski, aye	Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye	Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye	

Supervisor Matthew Passarell: I need a motion to open the public hearing on the Zoning changes.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Todd Sargent to open the public hearing on the Zoning map and text amendments at 7:07 pm. Motion carried by the following vote:

Councilperson Daniel Poprawski, aye	Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye	Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye	

Supervisor Matthew Passarell: The Board will now take comments on Local Law #1.

October 27, 2014

Those in attendance were given the opportunity to ask questions or voice any concerns that they may have concerning proposed Local Law #1.

Supervisor Matthew Passarell: I need a motion to close the Public hearing.

Motion was made by Councilperson Daniel Poprawski and was seconded by Councilperson Richard Remley to close the public hearing on the Zoning map and text amendments at 7:17 pm. Motion carried by the following vote:
Councilperson Daniel Poprawski, aye Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye

Supervisor Matthew Passarell: I need a resolution to adopt Local Law #1.

Resolution #70 Local Law #1 of 2014, Zoning Map and Text Amendments

WHEREAS the Town Board of the Town of Albion would like to amend certain portions of Chapter 103 of the Zoning Law of the Town of Albion, County of Orleans and State of New York, and

WHEREAS a duly advertised Public Hearing was held by the Albion Town Board pursuant to Town Law §265 at the Town Hall, Clarendon Road, Albion, New York, on October 27, 2014 at 7:07 p.m. to hear all persons interested in the adoption of Local Law, and

WHEREAS all persons desiring to be heard were heard and due deliberation having thereafter been had.

NOW THEREFORE BE IT RESOLVED:

Section 1. The Town Board of the Town of Albion hereby adopts Local Law No. 1 of 2014 amending certain portions of Chapter 103 of the Zoning Law of the Town of Albion, County of Orleans and State of New York.

Section 2. The complete text of Local Law No. 1 of 2014 is attached hereto.

Section 3. The Albion Town Clerk is authorized and directed to file a complete copy of said Local Law No. 1 of 2014 with the New York Secretary of State as required by law.

Section 4. This Resolution shall take effect immediately.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Daniel Poprawski authorizing the adoption of this Resolution. Resolution duly adopted by the following vote:

Councilperson Daniel Poprawski, aye Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye

Supervisor Matthew Passarell: I need a motion to enter executive session.

Motion was made by Councilperson Richard Remley and was seconded by Councilperson Todd Sargent to enter executive session at 7:19 pm for the discussion of a personnel matter. Motion carried by the following vote:
Councilperson Daniel Poprawski, aye Councilperson Todd Sargent, aye
Supervisor Matthew Passarell, aye Councilperson Jake Olles, absent
Councilperson Todd Sargent, aye



Town of Albion

Proposal to Provide Professional Auditing Services

October 31, 2014

Submitted to:

Mr. Matthew Passarell
Supervisor
Town of Albion
3665 Clarendon Road
Albion, New York 14411

Submitted by:

Randall R. Shepard, Partner
Bonadio & Co., LLP
171 Sully's Trail, Suite 201
Pittsford, New York 14543
Phone: (585) 249-2873
Fax: (585) 381-3131
www.bonadio.com
rshepard@bonadio.com



THE BONADIO GROUP
CPAs, Consultants & More

October 31, 2014

Mr. Matthew Passarell
Supervisor
Town of Albion
3665 Clarendon Road
Albion, New York 14411

RE: Proposal to Provide Professional Auditing Services

Dear Mr. Passarell:

It is Bonadio & Co., LLP's ("Bonadio") pleasure to submit this proposal to provide financial audit services to the Town of Albion ("the Town") for the year ending December 31, 2014.

We have had the opportunity to gain a thorough understanding of the Town's specified needs and have assembled a team of professionals and developed an approach to meet those needs accordingly. While the attached proposal provides detail, we would like to highlight its key elements:

- **Government audit experience.** We serve more than 100 governments across NYS including five cities, 10+ towns, 25+ counties and nearly 50 school districts. We are government experts!
- **Dedicated Government Staff.** Our government team is just that – a team of professionals exclusively dedicated to government clients. There are no tax or other competing deadlines we have to meet that could take us away from serving you.
- **Information Technology.** In today's environment, information technology is an area of constant change, regulation, and risk. Bonadio has a department consisting of nine experts from many disciplines. Not only is this included as part of our standard audit process, we can also assist the Town with anything from software implementation and policy writing, to regulatory compliance and full-blown risk assessment consulting.
- **Quality Control.** Each and every report issued by us undergoes a thorough quality review prior to issuance. You can be assured that our reports are accurate and that all professional auditing and accounting standards have been met.

171 Sully's Trail, Suite 201
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

If you have any questions regarding the information contained in the proposal or on any other matter, please contact Randy Shepard at (585) 249-2873. We are available, at your convenience, to meet with you or any representatives of the Town to discuss any questions and further demonstrate our interest in serving you.

Firm and Irrevocable Offer

Bonadio & Co., LLP agrees to all of the requirements and to provide all the services as outlined in your Request for Proposal.

Very truly yours,

THE BONADIO GROUP

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

by:

Randall R. Shepard, CPA
Partner

We are proposing to provide the following services to the Town of Albion, New York (the Town).

There are two options to completing the services relating to the Town's Justice Court, Town Clerk, and Tax Collector. Option 1 includes the procedures (listed below) we normally complete for our municipalities. Option 2 includes the procedures the Town has completed in the past and consists of the completion of the annual checklist from the New York State Office of the State Comptroller. This proposal describes both options.

Option 1

We propose to apply agreed-upon procedures as indicated below on the internal controls of the Town's Justice Court, Town Clerk, and Tax Collector functions (the functions) for the year ended December 31, 2014. This engagement is solely to assist the Town in evaluating the Justice Court, Town Clerk, and Tax Collector processes based on the New York State Office of the State Comptroller guidelines. Our engagement to apply agreed-upon-procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Specific steps to be taken for each department include:

Justice Court

1. Document our understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Court Clerk.
2. Obtain a judgmental sample of bank reconciliations for both Justice's bail and fine accounts and trace to supporting documentation for three months selected during the year ended December 31, 2014.
3. Obtain a judgmental sample of 10 receipts and 10 disbursements from both Justice's fine and bail accounts for the year ended December 31, 2014 and agree to supporting documentation.
4. Obtain the bail account balances of both Justices as of the year ended December 31, 2014 and trace to supporting documentation.

Town Clerk

1. For the cash receipts process, determine whether:
 - a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, purpose and that the amounts received are referenced to subsidiary receipt records.
 - b. Un-deposited cash receipts are kept safeguarded.
 - c. Duplicate deposit slips are maintained.
 - d. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
 - e. Deposits are taken to the bank and recorded timely, with timely defined as no later than the third business day after \$250 has been collected, based on a random sample of 5 deposits.
2. The cash receipts journal is totaled and summarized monthly.
3. For the cash disbursements process, determine whether:
 - a. The cash disbursements journal is up to date and maintained in a manner that identifies amounts disbursed either individually or totals referenced to abstracts or payroll.
 - b. Pre-numbered check stock is used for disbursements.
 - c. Obtain a haphazard sample of 5 checks to ensure they are signed by the Town Clerk.
 - d. Cancelled checks or check images are returned with bank statements and maintained on file.
 - e. Unused checks are properly controlled (blank check stock).
 - f. Checks are recorded in the disbursements journal and are up-to-date.
4. We will obtain a sample of bank accounts to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.

Tax Collector

1. We will obtain the Tax Collector's settlement statement and determine whether all issues/concerns have been adequately resolved.
2. We will obtain a sample of bank accounts to identify if they are reconciled timely, with timely defined as within 5-7 business days of receipt of the statement, or 7-10 business days of month-end, and that reconciliations are documented, reviewed and agree with accounting records.

Tax Collector (Continued)

3. For the cash receipts process, determine whether:
 - a. The cash receipts journal is up to date and maintained in a manner that identifies the date received, payer, tax account number, tax amount, and interest amount.
 - b. Duplicate deposit slips are maintained.
 - c. Deposit amounts per the bank statement agree with cash receipt amounts based on a random sample of 5 cash receipts.
 - d. Deposits are taken to the bank and recorded timely, with timely defined as within one business day of collection based on a random sample of 5 receipts.

4. For the cash disbursements process, determine whether:
 - a. Pre-numbered check stock is used for disbursements other than petty cash.
 - b. Obtain a sample of 5 checks to ensure they are signed by the Tax Collector.
 - c. Cancelled checks or check images are returned with bank statements and maintained on file.
 - d. Payments are made at least weekly to the Supervisor, when required.

Option 2

We propose to apply agreed-upon procedures consisting of inquiry of appropriate Town personnel regarding on the internal controls of the Town's Justice Court, Town Clerk, and Tax Collector functions (the functions) for the year ended December 31, 2014. This engagement is solely to assist the Town in completing the Office of State Comptroller's checklist for the Justice Court, Town Clerk, and Tax Collector. Our engagement to apply agreed-upon-procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed above do not constitute an examination, we will not express an opinion on the cash receipts and disbursements practices of the Town Justice Court, Town Clerk, and Tax Collector. In addition, we have no obligation to perform any procedures beyond those listed above.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the Town, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. We will meet with you and each of the department managers to discuss the results of our engagement, if applicable.

Fees

Option 1

We anticipate that these procedures would take approximately 30-35 hours to complete, including on-site time as well as completion of the written report therefore, we are proposing a fee of \$4,500.

Option 2

To complete the New York State Office of the State Comptroller checklists for the Justice Court, Town Clerk and Tax Collector, we are proposing a fee of \$1,500.

Very Truly Yours,

BONADIO

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

Randall Shepard, CPA
Partner

October 28, 2014

Mr. Matthew Passarell, Town Supervisor
Town of Albion
3665 Clarendon Road
Albion, New York 14411

Dear Mr. Passarell:

It is The Bonadio Group's ("TBG") pleasure to submit this proposal to continue to provide professional services to the Town of Albion, New York ("The Town").

TBG founded in 1978 in Rochester, NY with two partners and one part-time employee, has grown to be the largest independent provider of accounting, business advisory and financial services in Upstate New York. TBG now currently employs over 330 personnel, including a governmental client service group consisting of twelve partners, eight principals, five managers, and numerous staff accountants. The Rochester office would be handling the Town's engagement. Firm wide, there are over 100 seniors and staff accountants available to serve our municipal client base.

We serve municipalities that desire quality professional accounting advice at a reasonable cost, and who need personalized and timely services. TBG provides an environment where creative, people-oriented professionals practice accounting without some of the constraints inherent in very large firms. We believe that our size is a reflection of the outstanding service level we provide to all our clients. It is this combination that has made us successful and is responsible for our growth.

We provide highly technical and quality service commensurate with that of the largest certified public accounting firms. However, we are able to respond quickly and personally to the needs of our clients because we are structured to service our clients in this way. You will interact regularly with our most experienced personnel, i.e., partners, principals, and managers. This is in sharp contrast to the national accounting firms where involvement of their most experienced personnel is limited.

As with all our governmental clients, we have considered the Town's specified needs and have assembled a team of professionals and developed an approach to providing the services that the Town desires.

We are proposing to provide the Town an audit of the Town's water fund financial statements, to satisfy the reporting requirements of the USDA Rural Development, in accordance with generally accepted auditing standards for financial statements set forth by the American Institute of Certified Public Accountants and the standards for financial audits set forth in *Government Auditing Standards*, as of and for the year ending December 31, 2014.

Our fee for the Water Fund audit will be \$4,900.

The opportunity to serve as your independent advisors and auditors is important to TBG. We are committed to demonstrating that TBG is a cost effective, high quality audit firm.

We want to work for you.

If you have any questions regarding the information contained in the proposal or on any other matter, please contact us at (585) 381-1000.

We are available, at your convenience, to meet with you or any representatives of the Town to discuss any questions you or they may have and to demonstrate our interest in serving you.

Very truly yours,

THE BONADIO GROUP

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

By:
Randall R. Shepard, CPA
Partner

cc: Sarah M. Basinait, Town Clerk