



**Department of
Transportation**

WS-1 5A

MARIE THERESE DOMINGUEZ
Commissioner

NICOLAS A. CHOUBAH, P.E.
Acting Chief Engineer

December 15, 2021

Mr. David Gunner
Superintendent of Highways
Town of Aurora
575 Oakwood Ave.
East Aurora, NY 14052

Dear Mr. Gunner:

The New York State Department of Transportation is pleased to announce that the Town of Aurora application for Church Street over the Tannery Brook (Culvert ID CIN03) has been approved for funding through the 2021 BRIDGE.NY program in the amount of \$863,771.

Projects were selected through a competitive scoring process and consideration of available funds. A representative from the Department's regional office will contact you to discuss the next steps of your project.

If you have any questions regarding this award, feel free to contact Nicolas Choubah at (518) 485-0937 or Nick.Choubah@dot.ny.gov.

Sincerely,

Marie Therese Dominguez
Commissioner



**Department of
Transportation**

KATHY HOCHUL
Governor

MARIE THERESE DOMINGUEZ
Commissioner

NICOLAS A. CHOUBAH, P.E.
Acting Chief Engineer

December 15, 2021

Mr. David Gunner
Superintendent of Highways
Town of Aurora
575 Oakwood Ave.
East Aurora, NY 14052

Dear Mr. Gunner:

The New York State Department of Transportation is pleased to announce that the Town of Aurora application for East Filmore Avenue over the Tannery Brook (Culvert ID CIN04) has been approved for funding through the 2021 BRIDGE NY program in the amount of \$799,461.

Projects were selected through a competitive scoring process and consideration of available funds. A representative from the Department's regional office will contact you to discuss the next steps of your project.

If you have any questions regarding this award, feel free to contact Nicolas Choubah at (518) 485-0937 or Nick.Choubah@dot.ny.gov.

Sincerely,

Marie Therese Dominguez
Commissioner

Agreement

WS-2

5B

Dated as of the 1st day of January, 2022 by and between the TOWN OF AURORA, County of Erie, State of New York, a municipal corporation maintaining offices at 575 Oakwood Avenue, East Aurora, New York, hereinafter referred to as the "Town" and THE BOYS & GIRLS CLUB OF EAST AURORA, a not-for-profit organization maintaining offices at 24 Paine Street, East Aurora, New York, hereinafter referred to as the "Boys & Girls Club".

WHEREAS, there is a demonstrated need in the community for programs to advance the moral, physical, mental, and social well-being of the youth of the Town of Aurora; and

WHEREAS, the Boys & Girls Club has agreed to provide services and programs to the youth of the Town of Aurora in the year 2022 as set forth on Exhibit "A" of this Agreement; and

WHEREAS, the residents of the Town of Aurora will benefit from such programs being provided to the youth of the Town,


NOW WITNESSETH,

IT IS MUTUALLY AGREED by and between the Town and the Boys & Girls Club that the Boys & Girls Club will conduct the programs set forth on Exhibit "A" of this Agreement for the year 2022; and

In consideration therefore, the Town will pay the Boys & Girls Club the sum of Thirty-Five Thousand Dollars (\$35,000) as follows:

1 st installment – March, 2022	\$ 9,000
2 nd installment – April, 2022	\$ 9,000
3 rd installment – July, 2022	\$ 9,000
4 th installment – Sept., 2022	<u>\$ 8,000</u>
Total	\$35,000

IT IS FURTHER AGREED that the Boys & Girls Club shall indemnify, defend and hold harmless the Town, its agents, employees or representatives against any and all claims, losses, damages, injuries, including death, property damage, lawsuits or other claims that result from services being provided by the Boys & Girls Club. The Town shall be named as an additional insured on the liability policy of the Boys & Girls Club, with limits of not less than One Million Dollars (\$1,000,000.00) of coverage; and the Boys & Girls Club will provide the Town with a certificate of insurance listing the Town as an additional insured on said policy.

SIGN HERE
 IN WITNESS WHEREOF, the parties have caused this agreement to be signed by their duly authorized representatives on the date first above written.

Dated: January _____, 2022 **TOWN OF AURORA:**

By: _____
James Bach
Supervisor, Town of Aurora

Dated: January _____, 2022 **BOYS & GIRLS CLUB OF EAST AURORA**

By: _____
Robert Ruffner
Board President

EXHIBIT A

Full day programming until schools return to an in-person schedule.

Athletics – After school athletics that maintain social distancing in grades 2-9

Social Recreation Programs for youth, ages 7-11

Daily drop-in activities

Smart Girls

Peanut Patrol

Educational Programs for youth, ages 7-14

Homework help

Reading time

Educational games

Drug, Alcohol and Early Sexual Involvement Prevention Programs:

Smart Moves

Peer Mentors

Social Recreation Programs for youth, ages 12-18, afternoons and evenings

Daily activities

Community Service Program

Other recreational activities

Summer Camp Programs

Camp Ska-No-Ka-San: Summer day camp for youth, ages 7-13

Jr. Counselor Program for youth, ages 14 and 15

Adventure Camp Program for youth, ages 13-18

Teen Programs – Evening programs for boys and girls in grades 9-12

Athletics

Trivia Night

Reach High/Keystone Club

WS-3 5C

TOWN OF AURORA

575 OAKWOOD AVENUE, EAST AURORA, NY 14052
BUILDING DEPARTMENT
(716) 652-7591

MEMO


TO: Supervisor Bach, and Town Council Members

FROM: Elizabeth Cassidy, Code Enforcement Officer

DATE: December 17, 2021

I respectfully request approval of the Town Board to renew the contract with CEO William R. Kramer for the 2022 calendar year for office coverage as needed. I recommend a compensation of \$32/hr with funds paid out of A3620.404 Expense & Travel which will have a starting balance of \$1525.00 on January 1, 2022.

Please contact me with any questions.



Liz Cassidy

CONTRACT FOR SERVICES

AGREEMENT made this _____ day of _____, 20__ by and between THE TOWN OF AURORA (the "Town"), a municipal corporation organized and existing under and by virtue of the laws of the State of New York and with offices and principal place of business at 575 Oakwood Avenue, East Aurora, New York 14052, party of the first part, and WILLIAM KRAMER (the "Contractor"), residing at 974 Grover Road, East Aurora, New York 14052, party of the second part,

WHEREAS, the Town as a municipal corporation organized and existing under and by virtue of the laws of the State of New York is interested in securing the services of the Contractor in the capacity of the Code Enforcement Officer, and

WHEREAS, the Contractor is interested in providing services as a Code Enforcement Officer for the Town,

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. **Services:** The Contractor shall, within the corporate limits of the Town, perform the duties of the Code Enforcement Officer as required under the New York State Fire Prevention and Building Code on behalf of the Town during the term of this Agreement.

2. **Term:** This Agreement shall remain in effect from _____, 20__ through December 31, 2022, unless either party shall notify the other, in writing, no later than sixty (60) days to the end of the initial term of its desire to renew.

3. **Duties:** The Contractor shall perform the duties of Code Enforcement Officer including inspections for the issuance of Building Permits and Certificates of Occupancy. The providing of services shall be at the direction of the Town providing notification to the Contractor at least two weeks in advance of the required services.

4. **Remuneration:** The Contractor shall receive remuneration of _____ Dollars (\$_____) per hour. The Contractor shall issue an invoice to the Town setting forth the

days and hours of service. Upon review, the Town shall issue payment within thirty days of the submission of the invoice.

5. Confidential Information Belonging to the Town: All notes, data, reference materials, memoranda, documentation, and records in any way incorporating or reflecting any of the information deemed to be confidential by the Town shall belong exclusively to the Town, and the Independent Contractor agrees to return the originals and all copies of such materials in his possession, custody, or control to the Town upon request or upon termination or expiration of the term of this Agreement.

6. Independent Contractor: The Contractor acknowledges that he is an Independent Contractor and is responsible for any and all taxes due for the remuneration paid. The Contractor shall, at all times, be responsible for the services provided and shall hold the Town harmless from any claims resulting from the services provided. The Contractor shall not receive health insurance, sick leave, annual leave, pension, or any other fringe benefits associated with the services to the Town.

7. Powers of Municipality: This Agreement is not intended, nor shall it be construed in any way, to cause or require that the powers of the Town related to the administration and enforcement of the Uniform Code be surrendered or otherwise usurped in any manner or fashion whatsoever.

8. Modifications: This Agreement constitutes the complete understanding of the parties. No modification of any provision thereof shall be valid unless in writing and signed by both parties.

IN WITNESS WHEREOF, the Town of Aurora by Resolution authorizes James J. Bach, as Supervisor of the Town, to sign this Agreement and to be attested by Martha Librock, as Town Clerk of the Town, and the Contractor has caused his signature to be affixed hereto the day and year first above written.

TOWN OF AURORA

Attest:

By: _____
James J. Bach, Supervisor

Town Clerk
Town of Aurora

CONTRACTOR

By: _____
William Kramer

285 Delaware Avenue, Suite 500
Buffalo, New York 14202
United States
www.ghd.com

WS-4

SD

Our ref: 11207908

December 14, 2021

James J. Bach, Supervisor
Town of Aurora
575 Oakwood Avenue
East Aurora, New York 14052

Proposal – 2022 Town Engineering Services

Dear Mr. Bach:

We would like to thank you for giving GHD the opportunity to serve as engineering consultant to the Town of Aurora (Town) since 1992. Through the years, we have gained a greater understanding of the Town's operations and requirements for engineering assistance and believe a beneficial relationship has been developed between GHD and the Town. Please accept our proposal for professional engineering services associated for the 2022 calendar year.

1. Town Engineering Support Team

To continue providing a high level of responsiveness to the Town, GHD is proposing the following team of experienced and diverse professionals:

Gregory (Greg) Keyser will serve as the Town's main point of contact and coordinate the provision of Town engineering services. Greg has a bachelor's degree in urban planning and 20 years of relevant municipal planning, SEQR and GIS experience. He has served as liaison to the Aurora Planning Board since 2007 and provides reviews for site plans, special use permits and subdivisions.

Camie Jarrell, PE will provide coordination and support to Greg, as required. In addition, Camie has provided technical reviews for the Aurora Planning Board and stormwater management design/reviews for the Town. She also serves as client contact and planning board representative for the Town of Lewiston and the Village of Depew and provides technical reviews for site plans and stormwater projects for the Town of Pendleton. Camie also serves as Town Engineer for the Town of Hamburg.

Dave Britton, PE will provide Town engineering support to Camie and Greg, as needed.

2. Scope of Services

We have separated our Scope of Services for Town Engineer into three service categories. A detailed description of the anticipated tasks, services and fees for each category follows:

2.1 General Engineering Retainer Services

General Engineering Retainer Services represent tasks associated with general municipal consultation and include:

- Providing general consultation and advising the Town Board on technical matters or regulatory compliance issues.
- General consultation and advice related to Town operated utilities, as well as utilities operated under lease managed or direct service agreements with third party entities.
- Providing general consultation and advising the Town's MS4 Officer on stormwater management issues, and attendance at MS4 meetings as requested.
- Attendance at Town Board Meetings as needed or upon request.
- Development of preliminary project cost estimates for planning purposes.
- Spot inspections at the request of the Town Supervisor or Board.
- Assistance with the preparation of SEQR environmental assessment forms as requested.

Based upon the services outlined above, GHD proposes to provide General Engineering Retainer Services for a lump sum fee of \$6,000, invoiced in equal monthly installments of \$500.

2.2 Planning Support Services

GHD will provide planning support services to the Town, as we have in prior years, including:

- Attendance at Planning Board meetings as needed or upon request.
- Providing general consultation and advice to the Planning Board, as required.
- Completing desktop reviews and preparing letter reports on evaluations for subdivisions, site plans, special use permits, open development area applications, and other zoning referrals.
- Assistance with SEQR Part 1 reviews and Parts 2 and 3 recommendations as requested.

We will provide Planning Board support services at a fixed, discounted hourly rate of \$155 per hour for labor hours expended, to a not-to-exceed upset limit of \$10,000 annually.

2.3 General Municipal Support Services

The services provided under this category include specific, yet intermittent, services that the Town may need periodically throughout the year. The effort associated with these services varies but generally requires a greater level of involvement and effort than provided under the General Engineering Retainer Services outlined in Section 2.1 and Planning Support Services outlined in Section 2.2. The services provided under General Municipal Support Services include, but may not be limited to, the following:

- Stormwater Pollution Prevention Plan (SWPPP) reviews and inspections.
- Detailed site engineering for land development activities.
- Preparation or review of Environmental Impact Statements (EIS) or Draft Environmental Impact Statements (DEIS) when the Town is the lead agency and requires an DEIS or EIS.
- Capital improvement planning, condition assessments, and preparation of reports related to Town owned or operated utilities, as well as utilities operated under lease management or direct service agreements with third party entities.

- Engineering design, detailed construction cost estimates, development of plans, specifications, and contract documents for capital improvement projects.
- Detailed topographic land surveys.
- Construction administration and resident inspection services.
- Technical engineering evaluations and planning studies.
- Document reproduction for Town projects. GHD will coordinate with Avalon Document Services for document reproduction. Direct costs associated with reproduction completed on behalf of Town projects are documents owned by the Town and are not subject to New York State Sales Tax.

Since the exact nature and extent of these services cannot be determined in advance, we will provide a lump sum proposal for consideration if any General Municipal Support Services are requested. GHD will provide these services as directed by the Town's authorized representative and only following authorization by the Town Board.

Should this proposal meet with your approval, please sign Q1150 Professional Services Agreement in Attachment 1, and return an electronic copy to us for our files.

Regards,



Gregory Keyser
Project Manager

+1 716 362 8877
gregory.keyser@ghd.com



Robert P. Lannon Jr., PE
Project Director

+1 716 362-8806
robert.lannon@ghd.com

Attachment

Copy to: David M. Britton, PE – GHD
Camie L. Jarrell, PE – GHD

Attachment 1

Q1150 Professional Services Agreement



Q1150

Professional Services Agreement (North America)

Reference no: 11207908

This Professional Services Agreement (hereinafter "Agreement") is effective this ____ day of _____ 20____, ("Effective Date") between GHD Consulting Services Inc. (hereinafter "GHD") and Town of Aurora (hereinafter "Client") (which are collectively referred to as the "Parties" or individually as a "Party"). In consideration of the mutual promises set forth herein, the Parties agree as follows:

1. Scope of work

GHD shall perform the work set forth in the "Scope of Work," attached hereto as Exhibit "A" (the "Services"). It is understood that the Services will be based on facts known and laws in place at the time of execution of this Agreement. Each Party will promptly inform the other in writing if facts are discovered that indicate that this Agreement or Scope of Work may need to be modified. If there is a change in law or project assumptions which materially affect either Party's obligations hereunder, upon receiving or providing the notice described above, the Parties shall execute an amendment which will include, at a minimum, a description of the proposed modifications and their effect on the scope, fees, and timelines on the Scope of Work (an "Amendment").

2. Changes in the services

- (a) Except for additional services required due to the fault of GHD, any change to the scope, schedule, extent, or character of the Services shall be set forth in an Amendment which includes an adjustment in the price or time for such Services and is signed by GHD and Client.
- (b) If the Parties are unable to agree on the price adjustment in an Amendment and GHD elects to perform the additional services without an Amendment, then GHD shall be compensated as set forth in Section 3(c) below.
- (c) Unless otherwise provided herein, GHD shall not be required to perform additional services unless the additional services, any additional compensation, and/or the time to perform such additional services are set forth in an Amendment.
- (d) GHD shall have no liability for any delay, and the contract time shall be extended by the equivalent delay, associated with Client's delay in executing an Amendment.

3. Payment for services

- (a) For Services rendered on a time plus expense basis:
 - (i) the fees will be in accordance with the fee schedule set forth in the Scope of Work. GHD's rates as set forth in the fee schedule are subject to revision on an annual basis. Personnel rates are all-inclusive, including overhead and profit, and apply to all hours expended with no premium charged for overtime hours.

- (ii) GHD shall be reimbursed for all expenses incurred in connection with its Services hereunder, plus reasonable markup as specified in the fee schedule and/or Scope of Work, as well as goods supplied by GHD's subcontractors, vendors, or suppliers, reasonable travel and living expenses of GHD staff; long distance telephone charges; information technology; telecopy charges; printing and reproduction costs; photographic expenses; advertising for bids; special delivery and express charges; costs of providing and maintaining site offices, supplies, and equipment; and all necessary and incidental costs associated with subcontracts where appropriate.
 - (iii) For Services performed by GHD's subcontractors, Client shall pay GHD for the cost of such Services plus markup, as set forth in the Scope of Work.
- (b) For Services rendered on a lump sum, unit price, or fixed fee basis: Client shall pay GHD for Services within the Scope of Work which are rendered on a percentage complete, or task complete basis in accordance with the fee schedule set forth in the Scope of Work. The fees are all-inclusive, including overhead and profit, and apply to all labor with no premium charged for overtime hours and no additional charges for expenses incurred, unless otherwise specified in this Agreement.
- (c) GHD shall be entitled to an equitable adjustment to its compensation for any additional services GHD provides, and Client shall pay for any liability, cost or expense GHD incurs, if: (i) the approved scope, schedule, extent, or character of the Services is changed materially by Client; (ii) any information provided by or on behalf of Client to GHD is not complete and/or accurate; (iii) as a result of the Services, GHD or any GHD employees are required to give evidence before, or provide any information to, a court or other competent authority; (iv) Client fails to pay any amount due under this Agreement; (v) any event beyond the reasonable control of GHD affects GHD's ability to perform the Services within the cost and schedule set forth in the Scope of Work; or (vi) Client terminates this Agreement before the term of the Services concludes, as set forth herein.
- (d) Unless otherwise agreed, GHD will invoice Client monthly for Services completed in accordance with the payment basis set forth in the Scope of Work. Payment of GHD invoices shall be due upon receipt by Client. Invoices not paid within 30 calendar days shall be subject to an assessed interest charge of eighteen percent (18%) per annum or the highest amount allowed by law, whichever is less. If Client disputes an invoice, Client shall notify GHD in writing within 30 calendar days of the invoice date identifying the cause of the dispute and paying that portion of the invoice not in dispute. Failure of Client to notify GHD of any disputed amounts within 30 calendar days of the invoice date shall deem the invoice accepted by Client. Any amounts in dispute shall be subject to the dispute resolution provisions of Section 14 below. Interest shall not accrue on any disputed amount.
- (e) GHD reserves the right without penalty to suspend Services in the event Client fails to pay all amounts which are not subject to a bona fide dispute within 45 calendar days from the invoice date. All suspensions shall extend the completion date of any affected project commensurately unless otherwise agreed to by the Parties.

4. Insurance

GHD agrees to carry throughout the term of this Agreement insurance policies of the following types and with the following limits, unless otherwise set forth in the Scope of Work:

- (i) workers compensation – as statutorily required;
- (ii) employer's liability – \$1,000,000 per accident/disease/employee (US) or \$1,000,000 per occurrence and \$2,000,000 in aggregate (CAN);
- (iii) automobile liability – \$1,000,000 combined single limit;
- (iv) commercial general liability – \$1,000,000 per occurrence and \$2,000,000 in aggregate; and
- (v) professional liability – \$1,000,000 per claim and \$2,000,000 in aggregate.

5. Documents and data

- (a) Client shall be responsible for, and GHD may rely upon, the accuracy and completeness of all requirements, programs, instructions, reports, data, and other information furnished by Client to GHD pursuant to this Agreement ("Client Data"). GHD may use such Client Data in performing the Services.
- (b) Client shall, if requested by GHD, review any designs, drawings, plans, specifications, reports, bids, proposals, and other information provided by GHD before they are finalized. Client shall make decisions within a reasonable time and carry out its other responsibilities in a timely manner so as not to delay the work of GHD. Client shall give prompt written notice to GHD whenever Client observes or otherwise becomes aware of any failure by GHD to satisfy the requirements of the Scope of Work.
- (c) At the request of GHD, Client shall provide GHD with the following information (which shall also be considered "Client Data") to the extent such information is in Client's possession and is pertinent to the Services, as determined by GHD:
 - (i) all criteria and full information as to Client's requirements; copies of all design and construction standards which Client will require to be included in GHD's work; copies of Client's standard terms, conditions, and related documents for GHD to include in bidding documents, when applicable; and
 - (ii) any other available information pertinent to the project, including, without limitation, reports and data relative to previous designs or investigations; environmental, geological, and geotechnical conditions of the project site and all surrounding area at or adjacent to the project site; and insofar as such information is not available, Client agrees to pay GHD for the reasonable cost of obtaining the same such information.
- (d) Client shall be responsible for providing information (which shall also be considered "Client Data") regarding the location of all known subsurface structures at the project site including but not limited to pipes, tanks, sewer, and utilities (power, phone, cable, gas, water, etc.).
- (e) Upon GHD's review of Client Data, if applicable, and compliance with any notice requirements to all utilities concerning the possible location of underground utilities, and following any on-site marking or notification in writing to GHD from such utilities, in addition to other indemnity provisions in this Agreement, to the extent not prohibited by law, Client shall release GHD from and defend, indemnify, and hold GHD harmless from and against all costs, liability, loss, and expense whatsoever (including, without limitation, consequential or indirect damages, attorneys' fees, court costs, and expenses) arising out of any act or omission of GHD, its agents, contractors, subcontractors, and/or employees, relating in any way to subsurface structures, to the extent GHD's acts or omissions cause or contribute to: (i) any disruption of service to users or damage for business interruption, production losses, or loss of revenues,

Drescher & Malecki LLP
3083 William Street, Suite 5
Buffalo, New York 14227
Telephone: 716.565.2299
Fax: 716.565.2201

WS-5

5E



Certified Public Accountants

December 3, 2021

Honorable James J. Bach, Supervisor
Town of Aurora
300 Gleed Avenue
East Aurora, New York 14052

Dear Supervisor Bach:

You have requested that we prepare the Annual Financial Report Update Document for the Town of Aurora, New York (the "Town"), as of and for the year ended December 31, 2021 in the form prescribed by the Office of the State Comptroller of the State of New York and perform a compilation engagement with respect to the Annual Financial Report Update Document. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to:

- a. Prepare the Annual Financial Report Update Document with the format prescribed by the Office of the State Comptroller of the State of New York; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of the Annual Financial Report Update Document without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Annual Financial Report Update Document in order for it to be in accordance with the format prescribed by the Office of the State Comptroller of the State of New York.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services ("SSARS") promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants ("AICPA") and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the Annual Financial Report Update Document.

Our engagement cannot be relied upon to identify or disclose any misstatements to the Annual Financial Report Update Document, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of financial information in accordance with the format prescribed by the Office of the State Comptroller of the State of New York. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the format prescribed by the Office of the State Comptroller of the State of New York will be the financial reporting framework to be applied in the preparation of the Annual Financial Report Update Document.
2. The preparation and fair presentation of Annual Financial Report Update Document in accordance with form prescribed by the Office of the State Comptroller of the State of New York.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Annual Financial Report Update Document.
4. The prevention and detection of fraud.
5. To ensure that the entity complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - a. Access to all information of which you are aware is relevant to the preparation and fair presentation of the Annual Financial Report Update Document, such as records, documentation, and other matters.
 - b. Additional information that we may request from you for the purpose of the compilation engagement.
 - c. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your Annual Financial Report Update Document. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Annual Financial Report Update Document and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content.

Our report will disclose that the Annual Financial Report Update Document is presented in a prescribed form in accordance with the requirements of the Office of the State Comptroller of the State of New York and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing the Annual Financial Report Update Document that indicates that we have performed a compilation engagement on such Annual Financial Report Update Document and, prior to inclusion of the report, to ask our permission to do so.

Other Relevant Information

If, for any reason, we are unable to complete the compilation of your Annual Financial Report Update Document, we will not issue a report on such document as a result of this engagement.

Carl A. Widmer is the engagement partner for the services specified in this letter. His responsibilities include supervising Drescher & Malecki LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the accountant's report.

With regard to the electronic dissemination of 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.

Our fee for these services is included within another communication to the Town Supervisor dated December 3, 2021. However, if we encounter unexpected circumstances that require us to devote more staff time to the engagement than anticipated, we will discuss the matter with you.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us or resulting from any actions against us by third parties relying on the financial statements described herein except for our own intentional wrongdoing.

We look forward to a continued relationship with your Town, and we are available to discuss the contents of this letter or other professional services you may desire.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the Annual Financial Report Update Document described herein and to perform a compilation engagement with respect to the same Annual Financial Report Update Document, and our respective responsibilities.

Respectfully,

Drescher & Malecki LLP

RESPONSE:

This letter correctly sets forth our understanding.
Town of Aurora, New York
Acknowledged and agreed on behalf of Town of Aurora, New York

By: _____

Title: _____

Date: _____

Certified Public Accountants

December 3, 2021

Honorable James J. Bach, Supervisor
Town of Aurora
575 Oakwood Avenue
East Aurora, New York 14052

Dear Supervisor Bach:

The following represents our understanding of the services we will provide the Town of Aurora, 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, 2021, 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 ("US GAAS") and in accordance with *Government Auditing Standards* 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, ("US GAAP"), as promulgated by the Governmental Accounting Standards Board ("GASB") require that supplementary information, such as management's discussion and analysis, the schedule of the local government's proportionate share of the net pension liability/(asset) – retirement system, the schedule of the local government's contributions – retirement system, and certain 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 US 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 US 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 Ratios

- Schedule of the Local Government's Proportionate Share of the Net Pension Liability/(Asset)—Retirement Systems
- Schedule of the Local Government's Contributions—Retirement Systems
- Required Supplementary Budgetary Comparison Schedule—General Fund and each major special revenue fund with a legally adopted budget

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
- Budgetary Comparison Schedule—Each nonmajor special revenue fund with a legally adopted budget

Also, the Annual Comprehensive Financial Report ("ACFR") we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- Introductory and Statistical Sections

Auditor's Responsibilities

We will conduct our audit in accordance with US GAAS and *Government Auditing Standards*. As part of an audit in accordance with US GAAS and *Government Auditing Standards*, 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 entity'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 US GAAS and *Government Auditing Standards*.

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 those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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
3. To provide us with:
 - a. 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;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
4. 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;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. 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
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
 10. 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 financial statements, to make the audited 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 those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

In addition to the audit services described above, based on the information in the Town's trial balance, we will also provide certain nonattest services including:

- Propose adjusting or correcting journal entries to be reviewed and approved by the Town's management.
- Review and provide editorial comments to the Town's Management Discussion and Analysis.
- Assist the Town in the preparation of the basic financial statements.
- Assist the Town in preparation of the Statement of Changes in Cash Balances and Statement of Cash Receipts and Cash Disbursements for the Town Clerk/Receiver of Taxes, Town Justices (2) and Recreation Department.
- Assist the Town in the compilation of the Annual Comprehensive Financial Report.
- Assist the Town in the compilation of the Annual Update Document with the New York State Comptroller.
- Address routine accounting and auditing inquiries throughout the year including applicability of GASB pronouncements to the Town.

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:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the 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.

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 the 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 on the Statement of Changes in Cash Balances and Statement of Cash Receipts and Cash Disbursements for the Receiver of Taxes, Town Clerk, the Town Justices, and the Recreation Department upon completion of our audit.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

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.

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.

The timing of our audit will be scheduled for performance and completion as follows:

	<u>Begin</u>	<u>Targeted for Completion</u>
Audit Performance Schedule:		
Planning audit procedures	January 10, 2022	January 14, 2022
Year-end audit procedures	March 2022	March 2022
Audit Communications and Audit Report:		
Report on audit (including communications to the Town's Board)		May 2022
Significant deficiencies or material weaknesses, if any		May 2022
Other management comments		May 2022
Issue audit report		May 2022

The aforementioned schedule is based on our prior discussions, should you wish to schedule differently, we believe we can accommodate you. Assistance to be supplied by the Town's personnel, including preparation of schedules and analyses of accounts, will be described in a separate communication. Timely completion of the Town's work will facilitate the completion of our audit by the targeted completion dates. Appendix A provides a description of circumstances that could significantly change the targeted completion dates.

Carl A. Widmer is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Drescher & Malecki, LLP's ("D&M") services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees will be billed as work progresses and are based on the anticipated amount of time required to complete. We estimate our fees for the aforementioned audit services relating to the basic financial statements will not exceed \$19,915, inclusive of expenses for the audit of the year ending December 31, 2021. Our fees will be payable as work is performed. To the extent that certain circumstances, as listed in Appendix A, arise during the engagement, our fee estimate may be affected and additional fees may be necessary.

Our fees for the additional services are as follows. We will audit the cash receipts and disbursements for the aforementioned departments within the Town at estimated fees not to exceed \$1,375 per department (5), inclusive of expenses. We will compile the Town's Annual Comprehensive Financial Report, our estimated fee for such service amounts to \$2,150. We will also assist the Town in compiling the Annual Update Document with the New York State Comptroller at estimated fees not to exceed \$1,350.

If it should become necessary for the Town to request D&M to render any additional services, such services would be submitted to the Town Supervisor for approval prior to D&M commencing such services. Our 2022 hourly rates for those services would be as follows: Partner \$200/hr.; Manager \$175/hr.; Supervisory Staff \$125/hr.; and, Staff \$100/hr.

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 a non-audit service.

Other Matters

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 the facts that may affect the financial statements of which you may be aware during the period from the date of the auditor's report to the date of 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 the Town Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity'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 D&M and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal agency or the Comptroller General of the United States pursuant to authority given to them by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of D&M's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a federal agency or the Comptroller General of the United States. The federal agency or the Comptroller General of the United States may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm dated June 28, 2021 for your consideration and files.

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,

Drescher & Malecki LLP

RESPONSE:

This letter correctly sets forth our understanding.
Town of Aurora, New York
Acknowledged and agreed on behalf of the Town:

By: _____

Title: _____

Date: _____

APPENDIX A

Town of Aurora, New York Circumstances Affecting Timing and Fee Estimate Year Ending December 31, 2021

The estimate of our fees is based on certain assumptions. To the extent that certain circumstances as listed in this Appendix arise during the engagement, our fee estimate may be significantly affected and additional fees may be necessary. We will notify you of circumstances that we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary which would be subject to approval by the Town Board. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at the Town's request. Changes to the timing of the engagement usually require reassignment of personnel used by Drescher & Malecki LLP (D&M) in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, D&M may incur significant unanticipated costs.
2. All audit schedules are not (a) provided by the Town on the date requested, (b) completed in a format acceptable to D&M (c) mathematically correct, or (d) in agreement with the appropriate Town records (e.g., general ledger accounts). D&M will provide the Town with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or changes as follows:
 - a. Significant new accounting issues that require an unusual amount of time to resolve.
 - b. Significant changes in accounting policies or practices from those used in prior years.
 - c. Significant changes or transactions that occur prior to the issuance of our reports.
 - d. Significant changes in the Town's accounting personnel, their responsibilities, or their availability.
 - e. Significant changes in auditing requirements set by regulators.
5. Significant delays in assistance in the Town's assistance in the engagement or delays by the Town in reconciling variances as requested by D&M. All invoices, contracts, and other documents, which we will identify for the Town, are not located by the Town's personnel or made ready for our easy access.
6. Deterioration in the quality of the Town's accounting records during the current-year engagement in comparison with the prior-year engagement.
7. The procedures necessary to adopt new Governmental Accounting Standards Board Statements have not been completed by Town personnel.
8. A significant level of proposed audit adjustments are identified during our audit.
9. Changes in audit scope caused by events that are beyond our control.



September 14, 2020

A meeting of the Town Board of the Town of Aurora took place on Monday, September 14, 2020 at 6:45 p.m. in the Town Hall Auditorium, 300 Gleed Avenue, East Aurora, New York. Although this meeting was held "in-person", due to the coronavirus/Covid19 pandemic, it was also live-streamed via Zoom and YouTube in accordance with NYS Executive Order 202.1 – *Suspension of law allowing the attendance of meetings telephonically or similar service: Article 7 of the Public Officers Law, to the extent necessary to permit any public body to meet and take such action authorized by the law without permitting public in-person access to meetings and authorizing such meetings to be held remotely by conference call or similar service, provided that the public has the ability to view or listen to such proceeding and that such meetings are recorded and later transcribed.*

Present:	Jolene M. Jeffe	Councilwoman
	Susan A. Friess	Councilwoman
	Charles D. Snyder	Councilman
	Luke Wochensky	Councilman
	James J. Bach	Supervisor
Others Present:	William Kramer	Code Enforcement Officer
	Elaine Schiltz	Recreation Supervisor
	Donna Bodekor	Senior Center Director
	David Gunner	Highway Superintendent
	Tony Rosati	Zoning Board Member
	Shane Krieger	Chief of Police
	Elizabeth Cassidy	Assistant Code Enforcement Officer

Supervisor Bach opened the meeting at 6:45 p.m.

Councilwoman Friess moved to approve the minutes of the August 24, 2020 Town Board worksession and meeting; seconded by Councilman Snyder. Upon a vote being taken: ayes – five noes – none Motion carried.

Action #268
8/24/2020
minutes
aprvd

AUDIENCE I: None

UNFINISHED BUSINESS:

Councilman Wochensky moved to authorize the Supervisor to sign the agreement with the East Aurora Lacrosse Association with regard to the EALA using a portion of Warren Drive Park for their lacrosse program. Councilwoman Jeffe seconded the motion. Upon a vote being taken: ayes – five noes – none Motion carried.

Action #269
Supv. auth to
sign EALA
(lacrosse)
agreement for
Warren Park

Councilman Wochensky noted that he posted notices regarding the use of the park for lacrosse on neighborhood doors and heard nothing in response.

Councilwoman Jeffe moved to approve the following audit engagement proposal from Drescher & Malecki LLP extending their audit engagement and to authorize the Supervisor to sign the proposal:

FY ending 12/31/2020	\$29,700	FY ending 12/31/2023	\$31,500
FY ending 12/31/2021	30,290	FY ending 12/31/2024	32,130
FY ending 12/31/2022	30,895	FY ending 12/31/2025	32,770

Councilwoman Friess seconded the motion. Upon a vote being taken: ayes – five noes – none Motion carried.

Action #270
Supv auth to
sign audit
proposal with
D&M

Councilman Snyder moved to approve Change Order no. 2 for Kiercom Communications, Inc. in the amount of \$200 to reroute and install cabling in cabinetry at the Aurora Municipal Center. Councilman Wochensky seconded the motion. Upon a vote being taken: ayes – five noes – none Motion carried.

Action #271
Kiercom CO
no. 2 for
AMC aprvd