

William Wenzel, Town Supervisor
Jennifer Howe, Town Clerk
Carol Sowycz, Deputy Town Clerk



Andrew Lucks, Council Member
Dianne Grant, Council Member
Nicholas Passonno, Council Member
Michael Santulli, Council Member

5853 Western Turnpike
Duanesburg, New York 12056

Town of Duanesburg

Schenectady County

P# 518-895-8920
F# 518-895-8171

Thursday, September 26, 2024

Town of Duanesburg is inviting you to a scheduled Zoom meeting.

Topic: Town of Duanesburg's Town Board Meeting

Time: 7:00 p.m.

Join Zoom Meeting*

Meeting ID: 876 4871 2409

Passcode: 925936

Dial in by Phone: 1-646-558-8656

Town Board Meeting Agenda

Meeting Time: 7:00PM

Call to order
Pledge of Allegiance

Bid Opening: Town Hall Septic System

Approval of minutes for: Town Board Meeting on Thursday September 12, 2024

Supervisor's Report-July
Supervisor's Report-August
Payment of Claims

Committee Reports
Highway
Public Safety
Park
Sewer Districts #1, 2 & 3
IT

Business Meeting:

- 1. Motion to set a public hearing for the purpose of hearing all persons interested in the matter of: The Assessment Roll for the Duanesburg/Delanson Sewer District No. 1, the Mariaville Lake Sewer District No. 2, and the Duanesburg Sewer District No. 3.**
- 2. Motion to accept the tentative 2025 budget as presented.**
- 3. Motion to authorize the Town Supervisor to sign the revised contract with Bryans & Gramuglia CPAs, LLC to do the 2021 LOSAP audit.**
- 4. Motion to appoint Lindsay Althiser as the Building, Planning & Zoning Clerk.**
- 5. Motion to set a special meeting for the purpose of accepting the septic bid.**

Privilege of the Floor:Comments are limited to 5 minutes per person. Please state your name and address for the record. Be respectful. Address the entire Town Board. Individual members are not to be singled out. Speak of issues related to Town business. There will be no tolerance for personal attacks on Board Members. The board reserves the right to ask that your question be put in writing and to be submitted to the Town Clerk to then be distributed to the Town Board. Questions will be answered in a timely manner and mailed to the resident. ***Town Board Zoom meeting will not be open to participation. Video and Audio will be turned off for participants. If you would like to have something read into the record you will need to submit it to the Town Clerk by 3 p.m. on the day of the meeting or come in person. Thank you.**

LEGAL NOTICE Town of Duanesburg

Legal Notice Town of Duanesburg, 5853 Western Turnpike, Duanesburg, New York 12056 RFB FOR TOWN HALL SEPTIC SYSTEM PROJECT. NOTICE IS HEREBY GIVEN, that the Town of Duanesburg will receive sealed proposals for the construction of a septic system at the Town Hall. Such sealed proposals must be filed with the Town Clerk of the Town of Duanesburg, 5853 Western Turnpike, Duanesburg, New York 12056, PRIOR TO 3:00 P.M. EST on September 26th, 2024. Copies of the Request For Bids are available on the Town of Duanesburg website (www.duanesburg.net) and at the Town Clerk's Office located at 5853 Western Turnpike, Duanesburg, New York 12056. A non-mandatory walk-through will be held on September 16th 2024 at 2:00 PM at 5853 Western Turnpike, Duanesburg, New York 12056. Respondents may submit inquiries until 2:00 PM on September 25th 2024. Proposals will be opened publicly during the regularly scheduled Town Board Meeting on September 26th 2024 at 7:00 PM. It is expected that the project will be awarded no later than October 1st 2024. The labor on this project shall be performed in all respects in full accordance with the Labor Law of the State of New York. Contractors must conform to the New York State prevailing wage rate schedules which are annexed to and form a part of the specifications for this project. The Town of Duanesburg reserves the right to reject any or all proposals.

Monthly Statement of the Town Supervisor

TO THE TOWN BOARD OF THE TOWN OF DUANESBURG, NEW YORK

Pursuant to Section 119 of Town Law, I hereby render the following statement of all money received and disbursed by this office during the month of JULY 2024

Revenues

Fund	Amount
General Fund	-\$38,068.47
Highway Fund	\$281,802.43
Fire District	\$0.00
Lighting District #1	\$0.00
Lighting District #2	\$0.00
Lighting District #3	\$0.00
Drainage	\$0.00
Sewer District #1	\$6.80
Sewer District #2	\$1,291.18
Sewer District #3	\$11.52
Total	<u>\$ 245,043.46</u>

Disbursements

General Fund	\$120,386.64
Highway Fund	\$160,019.60
Fire District	\$5,000.00
Lighting District #1	\$542.23
Lighting District #2	\$959.61
Lighting District #3	\$464.90
Drainage	\$0.00
Sewer District #1	\$25,251.86
Sewer District #2	\$174,573.18
Sewer District #3	\$7,682.56
Total	<u>\$ 494,880.58</u>

Monthly Statement of the Town Supervisor

TO THE TOWN BOARD OF THE TOWN OF DUANESBURG, NEW YORK

Pursuant to Section 119 of Town Law, I hereby render the following statement of all money received and disbursed by this office during the month of AUGUST 2024

Revenues

Fund	Amount
General Fund	\$108,222.28
Highway Fund	\$1,330.63
Fire District	\$0.01
Lighting District #1	\$0.00
Lighting District #2	\$0.00
Lighting District #3	\$0.00
Drainage	\$0.00
Sewer District #1	\$6.34
Sewer District #2	\$348.35
Sewer District #3	\$11.36
Total	<u>\$ 109,918.97</u>

Disbursements

General Fund	\$146,734.94
Highway Fund	\$35,874.63
Fire District	\$0.00
Lighting District #1	\$139.21
Lighting District #2	\$1,010.01
Lighting District #3	\$490.61
Drainage	\$0.00
Sewer District #1	\$12,052.81
Sewer District #2	\$11,800.66
Sewer District #3	\$3,902.74
Total	<u>\$ 212,005.61</u>

TOWN OF DUANESBURG
CASH REQUIREMENTS PER FUND
9/26/24

FUND		AMOUNT
General Fund A		24,094.42
General OV B		1,120.04
Highway Fund DA		12,066.99
Highway OV-DB		6,541.03
Lighting District #1		144.16
Lighting District #2		182.05
Lighting District #3		122.89
Planning Board		2,170.00
Sewer District #1		5,179.71
Sewer District #2		3,495.00
Sewer District #3		1,793.95
		-
	TOTAL TRANSFERS TO AP	56,910.24

TOWN OF DUANESBURG TOWN BOARD

RESOLUTION

September 26, 2024

WHEREAS, the Assessor to the Town of Duanesburg has completed and filed the assessment roll for the Duanesburg/Delanson Sewer District No. 1, the Mariaville Lake Sewer District No. 2, and the Duanesburg Sewer District No. 3 (the "Roll"), pursuant to Article 15 of the New York State Town Law.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Town Law § 239, the Town Board shall meet and hold a public hearing on October 10, 2024 at 7:00 p.m. at the Town of Duanesburg Town Hall, 5853 Western Turnpike, Duanesburg, New York, to hear and consider any objections which may be made to the Roll (the "Public Hearing"); and

BE IT FURTHER RESOLVED, the Town Board directs the Town Clerk to publish the Notice of Public Hearing, attached hereto, in the Schenectady Daily Gazette to appear once not less than ten (10) and no more than twenty (20) days before the date of the Public Hearing; and

BE IT FURTHER RESOLVED, the Town Board directs the Town Clerk to cause the Letter Notice of Public Hearing, also attached hereto, to be mailed to each property owner not less than ten (10) and no more than twenty (20) days before the date of the Public Hearing; and

BE IT FURTHER RESOLVED, the Town Board directs the Town Clerk to cause a copy of the Notice of Public Hearing to be posted on the sign board of the Town of Duanesburg, and the Town of Duanesburg website, not less than ten (10) and no more than twenty (20) days before the date of the Public Hearing.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting on September 26, 2024.

William Wenzel, Supervisor

Deputy Town Clerk/ Town Clerk

Present:

Absent:

Town Board Members:

William Wenzel	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Nicholas Passonno	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain
Dianne Grant	Yea	Nay	Abstain

**LEGAL NOTICE
NOTICE OF PUBLIC HEARING
TOWN BOARD
TOWN OF DUANESBURG**

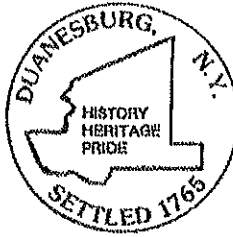
PLEASE TAKE NOTICE, that the Town Board of the Town of Duanesburg, New York, has completed the assessment roll in connection with the Duanesburg/Delanson Sewer District No. 1, the Mariaville Lake Sewer District No. 2, and the Duanesburg Sewer District No. 3 and filed the same with the Town Clerk of the Town of Duanesburg.

PLEASE TAKE FURTHER NOTICE, that the Town Board of the Town of Duanesburg, New York, will meet at the Town Offices of Duanesburg, 5853 Western Turnpike, on **Thursday, October 10, 2024 at 7:00 p.m.** for the purpose of conducting a hearing to consider any objections which may be made to said assessment roll.

**BY ORDER OF THE TOWN BOARD
TOWN OF DUANESBURG**

Dated: September 26, 2024

William Wenzel, Town Supervisor
Dale Warner, Deputy Town Supervisor
Jennifer Howe, Town Clerk
Carol Sowycz, Deputy Town Clerk



Dianne Grant, Council Member
Andrew Lucks, Council Member
Nicholas Passonno, Council Member
Michael Santulli, Council Member

5853 Western Turnpike
Duanesburg, New York 12056

Phone 518-895-8920
FAX 518-895-8171

Town of Duanesburg

Schenectady County

Re: Notice of Public Hearing on Assessment Rolls of the Duanesburg/Delanson Sewer District No. 1, the Mariaville Lake Sewer District No. 2, and the Duanesburg Sewer District No. 3

Dear Resident:

NOTICE IS HEREBY GIVEN, that the Town Board of the Town of Duanesburg, New York (the "Town"), has completed the assessment rolls of the Duanesburg/Delanson Sewer District No. 1, the Mariaville Lake Sewer District No. 2, and the Duanesburg Sewer District No. 3.

FURTHER NOTICE IS GIVEN, that the Town Board will meet at Town Hall, 5853 Western Turnpike, Duanesburg, New York, on **October 10, 2024**, at **7:00 p.m.**, for the purpose of conducting a public hearing on said assessment rolls.

Dated: September 26, 2024
Duanesburg, New York

By Order of Town Board of the Town of Duanesburg,
County of Schenectady

Jennifer Howe
Town Clerk
Town of Duanesburg

**TOWN OF DUANESBURG TOWN BOARD
RESOLUTION**

September 26, 2024

WHEREAS, the Town of Duanesburg Town Supervisor, as Town Budget Officer, has received the proposed budget estimates for the 2025 fiscal year budget from the Town Departments; and

WHEREAS, the budget estimates were filed with the Town Clerk's Office; and

WHEREAS, the Town Supervisor has prepared the tentative budget from the budget estimates (the "Tentative Budget"); and

NOW, THEREFORE, BE IT RESOLVED, the Town Clerk presents the Tentative Budget to the Town Board at the meeting of the Town Board on September 26, 2024.

BE IT FURTHER RESOLVED, that the Town Board directs the Town Clerk to file a copy of the Tentative Budget with the Town Clerk's Office for review by any interested party during regular office hours and to post the Tentative Budget on the Town's website.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting on September 26, 2024.

William Wenzel, Supervisor

Jennifer Howe, Town Clerk

Present:
Absent:

Council Members:

William Wenzel	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Nicholas Passonno	Yea	Nay	Abstain
Dianne Grant	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain

Town of Duanesburg Town Board

RESOLUTION NO. – 2024

September 26, 2024

WHEREAS, Bryans & Gramuglia CPAs, LLC, was hired to do the LOSAP audits for years 2022 through 2023,

WHEREAS, 2021 was inadvertently skipped and therefore that year needs to be covered as well;

NOW THEREFORE BE IT RESOLVED THAT, Bryans& Gramuglia CPAs, LLC, is authorized to do a LOSAP audit for 2021 and the Town Supervisor is authorized to sign the revised contract for Bryans & Gramuglia CPAs, LLC to do the 2021 audit.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of September 26, 2024.

William Wenzel, Supervisor

Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Dianne Grant	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Nicholas Passonno	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain



BRYANS & GRAMUGLIA
CPAs, LLC

September 25, 2024

To the Town of Duanesburg Town Council and
Management of the Mariaville Volunteer Fire Department
9284 Mariaville Rd
Pattersonville, New York 12137

We are pleased to confirm our understanding of the services we are to provide for the Town of Duanesburg Fire Protection District No. 2 Service Award Program for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the Town of Duanesburg Fire Protection District No. 2 Service Award Program (the Program), which comprise the statement of net assets available for benefits as of December 31, 2021, the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the "financial statements").

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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles general accepted in the United States of America. 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 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 judgement of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will Program and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Program or to acts by management or employees acting on behalf of the Program.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly Programmed and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Program and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Program's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of investments and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

The audit documentation for this engagement is the property of Bryans & Gramuglia CPAs, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Bryans & Gramuglia CPAs, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period directly requested by regulatory agencies or funding sources. If we are aware that an audit finding is being contested, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Bryans & Gramuglia CPAs, LLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. You acknowledge and agree that upon the expiration of the seven-year period, Bryans & Gramuglia CPAs, LLC shall be free to destroy our records related to this engagement.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As an attest client, Bryans & Gramuglia CPAs, LLC cannot store your documents, data, or records on your behalf because doing so will impair Bryans & Gramuglia CPAs, LLC's independence. This is in accordance with the "Hosting Services" interpretation (see ET sec. 1.295.143) of the AICPA Code of Professional Conduct. The Program is solely responsible for maintaining its own data and records.

Bryans & Gramuglia CPAs, LLC does not host any of the Program's information. The FileCloud portal is used solely to transfer data and is not intended for the storage of the Program's information. Upon conclusion of the engagement, Bryans & Gramuglia CPAs, LLC will provide the Program with a copy of the deliverables and relevant data from the FileCloud portal relating to the engagement in a mutually agreed-upon format. However, the Program is solely responsible for downloading any other records from the FileCloud portal that the Program wishes to retain for its own records at the completion of the engagement. If this engagement occurs over multiple years, the Program should download such information at least annually. The data and deliverables and other records will either be removed from the FileCloud portal or otherwise become unavailable to the Program within 60 days of the completion of the engagement. If the engagement is multi-year, the completion of the engagement occurs each year when the deliverables for that year are delivered to the Program.

Other Services

We will also prepare the financial statements of the Program in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

You agree to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, (Carmella Cervera, Town Clerk) with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Program from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Program involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Program received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Program complies with applicable laws and regulations.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Bryans & Gramuglia CPA's, LLC, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement. With regard to an exempt offering document with which Bryans & Gramuglia CPAs, LLC is not involved, you agree to clearly indicate in the exempt offering document that Bryans & Gramuglia CPAs, LLC is not involved with the contents of such offering document.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

You are required to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. You agree that you will not date the subsequent event disclosure earlier than the date of your management representation letter.

Engagement Administration, Fees and Other

We understand that your employees will prepare all investment and other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will Program the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Robert V. Gramuglia, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. To ensure that Bryans & Gramuglia CPA's LLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our fieldwork in October 2024 and issue our final reports in November 2024. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The total fee for our audit and information return preparation services will be \$10,500 including out-of-pocket expenses. Our invoices for our fees will be rendered as the following engagement objectives are met and are payable on presentation:

- \$2,500 at the completion of planning, including our documentation of the Program's internal controls, the preparation of the Client Assistance Listing, confirmations and attorney letters and completion of our preliminary transaction testing.
- \$3,500 at the completion of the final fieldwork procedures and \$3,500 for the issuance of the draft financial statements of the Program.
- \$1,000 at the delivery of our final report on the financial statements of the Program.

The fee estimate is based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

We will issue a written report upon completion of our audit of the Town of Duanesburg Fire Protection District No. 2 Service Award Program financial statements. Our report will be addressed to the Town of Duanesburg Town Council and Management of the Mariaville Volunteer Fire Department. 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 opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We appreciate the opportunity to be of service to Town of Duanesburg Fire Protection District No. 2 Service Award Program and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign a copy of the letter and return it to us.

Sincerely,

Robert V. Gramuglia, CPA

Robert V. Gramuglia, CPA
Partner

RESPONSE: This letter correctly sets forth the understanding of Town of Duaneburg Fire Protection District No. 2 Service Award Program

Name

Title

Date

TOWN OF DUANESBURG TOWN BOARD

RESOLUTION NO. -2024

September 26, 2024

WHEREAS, the Town of Duanesburg Town Board has interviewed several candidates for the position of Town of Duanesburg Building/Planning/Zoning Clerk, a non-competitive position;

WHEREAS, the Town of Duanesburg Building/Planning/Zoning Clerk will work 35 hours a week at a rate of \$19.00 per hour;

NOW THEREFORE BE IT RESOLVED, that the Town Board hereby appoints Lindsay Althiser as the Town of Duanesburg Building/Planning/Zoning Clerk as of October 14, 2024 at an hourly rate of \$19.00 per hour for 35 hours a week.

By a (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting on September 26, 2024.

William Wenzel, Supervisor

Town Clerk/Deputy Town Clerk

Present:

Absent:

Town Board Members:

Dianne Grant	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Nicholas Passonno	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain