

**TOWN OF RIDGEWAY  
TOWN BOARD MEETING  
OCTOBER 19,2020, 7 P.M.**

**THOSE PRESENT:**

Brian Napoli  
Jeffrey Toussaint  
Mary Woodruff  
David Stalker  
Duane Payne

Town Supervisor  
Councilman  
Councilman  
Councilman  
Councilman

John Olinger  
Karen Kaiser  
Laurie Kilburn  
Patricia Laszewski  
Kathy Bogan  
Dan Wolf

Highway Superintendent  
Town Clerk  
Deputy Town Clerk  
Assessor  
Town Attorney  
Code Enforcement Officer(absent)

**Others:**

Canara Faruq

Resident

The meeting was called to order by Supervisor Napoli at 7:15P.M. with the reciting of the pledge of allegiance.

RESOLUTION NO.100-10/19/2020

RESOLUTION: TO ACCEPT THE  
AGENDA FOR THE OCTOBER 19, 2020  
MEETING.

Offered by Councilman Woodruff who moved its adoption.  
Seconded by Councilman Payne.

Adopted:

5 Yes

0 No

Resolved to accept the agenda for the October 19 ,2020 Town Board meeting.

RESOLUTION NO.101-10/19/2020

RESOLUTION TO ACCEPT THE MINUTES  
OF THE SEPTEMBER 21,2020 TOWN BOARD  
MEETING AS PRESENTED

Offered by Councilman Payne who moved its adoption.  
Seconded by Councilman Toussaint.

Adopted:

5 Yes

0 No

Resolved to accept the agenda for the Town board meeting of September 21, 2020 as presented.

**COMMUNICATIONS:**

- County Traffic proceeds \$1382.66.
- S&P Rating: Request for 2019 audit.
- County Board of Elections.
- County Legislator letter concerning Community College.

**DATE OF NEXT MEETINGS:**

- Workshop: November 10, 7 P.M. Town Hall
- Board meeting November 16, 7 P.M., Town Hall

**OLD BUSINESS:**

- Ridge Road update.

RESOLUTION NO. 102-10/19/2020

RESOLUTION: EXTEND MORATORIUM  
FOR SOLAR BATTERY STORAGE FOR SIX  
ADDITIONAL MONTHS. SEND TO TOWN  
OF RIDGEWAY PLANNING BOARD FOR FURTHER  
REVIEW.

Offered by Councilman Stalker who moved its adoption.  
Seconded by Councilman Payne.

Adopted:

5 Yes

0 No

Resolved to extend the Moratorium on Solar Battery Storage for an additional six months and send to the Town of Ridgeway Planning Board for further review.

RESOLUTION NO.103-10/19/2020

RESOLUTION TO ACCEPT THE TOWN OF  
RIDGEWAY PLANNING BOARD'S  
REQUEST TO APPOINT TIM ELLIOTT  
VICE CHAIRMAN OF THE TOWN OF  
RIDGEWAY PLANNING BOARD

Offered by Councilman Woodruff who moved its adoption.  
Seconded by Councilman Stalker.

Adopted:

5 Yes

0 No

Resolved to appoint Tim Elliott Vice Chairman of the Town of Ridgeway Planning Board.



**TOWN of RIDGEWAY**  
**COUNTY of ORLEANS**  
410 West Ave  
MEDINA, NEW YORK 14103

OFFICE OF TOWN CLERK - (585) 798-0730, SUPT. HIGHWAYS - (585) 798-3680, ASSESSOR - (585) 798-0735

**RESOLUTION 9: 10-7-2020**

**RESOLUTION CALLING FOR THE REFERRAL/APPROVAL OF TIM ELLIOTT AS VICE CHAIRMAN OF THE TOWN OF RIDGEWAY PLANNING BOARD TO THE RIDGEWAY TOWNBOARD**

**WHEREAS**, the Planning Board is considering appointing Tim Elliott as Vice Chairman of the Town of Ridgeway Planning Board; and

**WHEREAS**, the Planning Board wishes to receive approval from the Ridgeway Town Board.

**NOW, THEREFORE, BE IT RESOLVED,**

1. The request to appoint Tim Elliott as Vice Chairman of the Planning Board shall be referred to the Ridgeway Town Board
2. This Resolution shall be effective immediately

**PASSED AND ADOPTED** by the Planning Board of the Town of Ridgeway on the 7th of October, 2020.

Offered by Kathy Blackburn who moved its adoption.  
Seconded by Tom Kline.

Adopted: 4 Ayes (Chairman Fenton, Kathy Blackburn, Tom Kline, and Richard Fisher)  
0 Nays

COUNTY OF ORLEANS  
STATE OF NEW YORK) ss:  
TOWN OF RIDGEWAY

I, the undersigned Clerk for the Planning Board, Town of Ridgeway, Orleans County, New York,  
**DO HEARBY CERTIFY**

THAT I have compared the attached proceedings of the Planning Board of the Town of Ridgeway including the resolution contained therein with the originals thereof on file in my office and that the same is true and correct copy of said original as recorded in the minutes of the Planning Board meeting dated October 7, 2020 and filed in the Office of the Planning Board Clerk.

IN WITNESS WHEREOF, I have here unto set my hand and affixed the seal of the Town of Ridgeway, New York this 13th day of October, 2020.

Joelle R Brown

*Joelle R Brown*  
Planning Board Clerk  
Town of Ridgeway



RESOLUTION NO.104-10/19/2020

RESOLUTION: APPROVE BUDGET  
REPORT #8 FOR WD #14.

Offered by Councilman Toussaint who moved its adoption.  
Seconded by Councilman Woodruff.

Resolved to approve Budget report #8 for WD# 14.

Adopted:

5 Yes

0 No

LEFT BLANK INTENTIONALLY

FORM E

**RURAL DEVELOPMENT (RD) PROJECT BUDGET/COST CERTIFICATION**

Project Name: <u>Town of Hagerwy</u>		Date: <u>09/000</u>	Report No.: <u>1</u>
Wap. District No. <u>14</u>		Actual:	
		Estimated:	

  

<b>Disbursements</b> RD Loan <u>\$134,000.00</u> RD Loan <u></u> RD Grant <u>\$170,000.00</u> RD Grant <u></u> SLB TOT <u>\$1,054,000.00</u>	<b>Other Funding Sources</b> Other Source: <u></u> Other Source: <u></u> Other Source: <u></u> SUBTOTAL: <u>\$0.00</u> TOTAL: <u>\$1,054,000.00</u>
---	--

ITEM	APPROVED BUDGET	MODIFIED BUDGET	PREVIOUS EXPENDITURES	EXPENDITURES THIS PERIOD	EXPENDITURES TO DATE	BALANCE REMAINING
<b>A. ADMINISTRATIVE</b>						
1. Travel	\$2,600.00	\$2,600.00	\$2,356.00	\$3,732.00	\$3,732.00	\$2.00
2. Bonding	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
3. Net Interest	\$2,000.00	\$6,000.00	\$0.00	\$5,982.33	\$5,982.33	\$17.67
4. Fiscal Consultants	\$10,000.00	\$10,000.00	\$468.60	\$837.80	\$1,306.40	\$8,693.60
5. Project Management	\$17,200.00	\$17,200.00	\$14,100.00		\$14,100.00	\$3,100.00
6. Lease & Right of Way	\$200.00	\$200.00	\$250.00		\$250.00	\$248.00
7. Single Audit	\$6,500.00	\$6,500.00	\$0.00		\$0.00	\$6,500.00
8. Miscellaneous	\$1,500.00	\$1,500.00	\$907.31		\$907.31	\$592.69
9. Antineoplastic System						
<b>Total A. Administrative</b>	<b>\$65,800.00</b>	<b>\$64,000.00</b>	<b>\$18,991.00</b>	<b>\$12,552.33</b>	<b>\$34,144.31</b>	<b>\$13,655.69</b>
<b>B. TECHNICAL SVCS.</b>						
1. Engineering						
a. Study and Report Phase	\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	\$0.00
b. Design Phase	\$41,944.00	\$43,944.00	\$43,944.00		\$43,944.00	\$0.00
c. Construction Administration	\$16,928.00	\$16,928.00	\$16,915.33	\$2,017.00	\$18,932.33	\$0.00
d. Resident Project Representative	\$45,000.00	\$40,000.00	\$30,192.10	\$10,486.00	\$40,678.10	\$4,321.90
2. Additional Services	\$2,400.00	\$2,400.00	\$24.00		\$2,424.00	\$0.00
3. State/USFPA Design	\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	\$0.00
<b>Total B. Technical Svcs.</b>	<b>\$111,968.00</b>	<b>\$111,968.00</b>	<b>\$89,942.30</b>	<b>\$12,417.00</b>	<b>\$111,966.00</b>	<b>\$0.00</b>
<b>C. CONSTRUCTION</b>						
1. Construction Contracts						
a. Contract 1 - Road	\$728,490.00	\$728,490.00	\$728,490.00		\$728,490.00	\$0.00
b. Contract 2						
c. Contract 3						
d. Contract 4						
e. Contract 5						
2. Direct Expenditures						
a. Chapter Backhoe Loader	\$109,531.00	\$109,531.00	\$109,531.00		\$109,531.00	\$0.00
b. Materials		\$55,921.20		\$55,921.06	\$55,921.06	\$30,359.34
c.						
<b>Total C. Construction</b>	<b>\$838,021.00</b>	<b>\$838,021.20</b>	<b>\$838,021.00</b>	<b>\$55,921.06</b>	<b>\$893,942.06</b>	<b>\$44,079.14</b>
<b>D. CONTINGENCY</b>						
1. Contingency	\$45,000.00	\$45,000.00				
<b>Total D. Contingency</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$45,000.00</b>
<b>TOTAL PROJECT COST</b>	<b>\$1,054,000.00</b>	<b>\$1,054,000.00</b>	<b>\$936,954.30</b>	<b>\$68,396.39</b>	<b>\$1,005,350.69</b>	<b>\$48,649.31</b>

I certify to the best of my knowledge and belief that the budget costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due, which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.

Applicant: \_\_\_\_\_ Title: \_\_\_\_\_ Engineer/Architect: \_\_\_\_\_

Reviewed By: \_\_\_\_\_ Date Reviewed: \_\_\_\_\_ Prepared by: Kathleen Gray

(revised 12/1/2005)

**TABULATION SHEET**

Form E #	8
Date	9/30/2020
Category	Administration

Name of Borrower	Town of Ridgeway
Project Name	Water District No. 14

[illegible]

**Note:** Information on this sheet shall be for this period only. Do not include previous invoices or vouchers.

Town of Ridgeway
Water District No. 14

**Note:** Information on tab sheet shall be for this period only. Do not include previous invoices or vouchers.



**TABULATION SHEET**

Form E #	8
Date	9/30/2020
Category	Construction

**Name of Borrower**  
**Project Name**

Town of Ridgeway
Water District No. 14

[illegible]

**Note:** Information on tab sheet shall be for this period only. Do not include previous invoices or vouchers.

RESOLUTION NO. 105-10/19/2020

RESOLUTION: ACCEPT ENGAGEMENT  
LETTER FROM ALLIED CPA, PC (AMATO  
FOX) AUTHORIZE SUPERVISOR TO  
SIGN.

Offered by Councilman Woodruff who moved its adoption.  
Seconded by Councilman Payne.

Adopted:

5 Yes

0 No

Resolved to accept the engagement letter from Allied CPA, PC (Amato Fox) and authorize the Supervisor to sign



**tette  
ingersoll  
& co., CPAs, PC**

**BUFFALO**  
36 Niagara Street  
Tonawanda, NY 14150  
P: (716) 694-0336

**COOPERSTOWN**  
55057 Grove Street  
Cooperstown, NY 13326  
P: (607) 282-4161

**ONEONTA**  
189 Main Street, Suite 302  
Oneonta, NY 13820  
P: (607) 432-3462

**PERRY**  
199 S. Main Street, PO Box 1  
Perry, NY 14530  
P: (585) 237-3896

**ROCHESTER**  
150 State Street, Suite 301 A  
Rochester, NY 14614  
P: (585) 410-6733

**VICTOR**  
6536 Anthony Drive, Suite 8  
Victor, NY 14564  
P: (585) 410-6733

**alliedfp.com**

## ENGAGEMENT LETTER

April 1, 2020

Mr. Brian Napoli, Supervisor  
Town of Ridgeway  
410 West Avenue  
Medina, NY 14103

Amato, Fox & Company, PC, has recently merged with Tette, Ingersoll & Co., CPAs, PC. We, under the new firm name of Tette, Ingersoll & Co., CPAs, PC, are pleased to confirm our understanding of the services we are to provide for the Town of Ridgeway for the period ended December 31, 2019.

We are pleased to confirm our understanding of the services we are to provide Town of Ridgeway for the year ended December 31, 2019. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Ridgeway as of and for the year ended December 31, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Ridgeway's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 Town of Ridgeway's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Supplementary Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Ridgeway's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining and Individual Fund Statements

Town of Ridgeway  
Engagement Letter  
For the Year Ended December 31, 2019

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Ridgeway and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Ridgeway's financial statements. Our report will be addressed to the Board of Directors of Town of Ridgeway. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions 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 issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Ridgeway is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Audit Procedures—General**

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. 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, and of any material abuse that comes to our attention.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Town of Ridgeway  
Engagement Letter  
For the Year Ended December 31, 2019

**Audit Procedures—General (Continued)**

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

**Audit Procedures—Internal Control**

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Ridgeway's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Other Services**

We will also assist in preparing the financial statements and related notes of the Town of Ridgeway in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

**Management Responsibilities (Continued)**

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Town of Ridgeway  
Engagement Letter  
For the Year Ended December 31, 2019

**Engagement Administration, Fees, and Other**

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.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town of Ridgeway; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Tette, Ingersoll & Co., CPAs, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tette, Ingersoll & Co., CPAs, PC 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 five years after the report release date or for any additional period requested by the Cognizant or Oversight Agency for Audit. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 28, 2020 and to issue our reports no later than July 30, 2020. Jason Mayausky, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Richard Ertel, CPA is the director and will continue working on the engagement.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$6,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may 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 upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Town of Ridgeway  
Engagement Letter  
For the Year Ended December 31, 2019

**Engagement Administration, Fees, and Other (Continued)**

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our peer review report is available upon your request.

We appreciate the opportunity to be of service to Town of Ridgeway 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 the enclosed copy and return it to us.

Very truly yours,

*Tette. Ingersoll & Co., CPAs, PC*

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Ridgeway.

Management signature: *Brian Tysdale*

Title: SUPERVISOR

Date: 10/20/2020

**OTHER BUSINESS:**

Fire Company Reports: None Supplied

Department and County Legislator Reports:

Town Clerk – Town Clerk Kaiser stated that the Clerks Department has been collecting water bill payments, answering questions on voting and the up coming election, as well as working on paperwork for Water District #14.

Town Clerk Kaiser also stated that she had been asked to bring it to the Town Boards attention that it might be a good idea to install a sidewalk from the back door to the parking lot in lieu of the changes since Covid-19 that would give the Town an entry and separate exit.

Town Assessor- Assessor Laszewski stated the she and the assessor trainee have been driving the roads for the update. They started in Shelby and had already covered 16 roads and over 50 miles.



Assessor Laszewski further stated that her computer had just died and as there was a waiting list, she and Supervisor Napoli decided that she would take his laptop and he would go on the waitlist for another laptop, as she could not do her job without a laptop. Laszewski also commented that the I.T. department would be in to set up her laptop on Tuesday the 20<sup>th</sup> of October.

Attorney Bogan- Attorney Bogan stated that she had spent most of the past week working on tax foreclosures for Orleans County and had been in conferences with the Court system. The County was currently foreclosing on houses that went into foreclosure in 2016. The real estate auction will be held on November 28<sup>th</sup> at the 4H fairgrounds. Catalogs will be done soon and the list was sent for publication.

Highway Superintendent Olinger- Superintendent Olinger stated that the Highway Department was currently getting the trucks ready for plowing, as well as flushing water meters, mowing ditching and the salt for the roads is in has been mixed and is ready to go.

#### Councilman Reports

Councilman Woodruff- Councilman Woodruff stated that she was on the Decorate Medina Committee. The Committee will decorate Rotary Park in Medina on November 7<sup>th</sup>. Information will be handed out on the Parade of Lights which will be held on November 28<sup>th</sup>. Councilman Woodruff stated that she didn't really have any information about the Parade of Lights.

Council Payne- Councilman Payne stated that he could help with that information stating that Parade Floats will be parked and the cars will drive by them. The Parade can have up to 45 floats and at this time they already have 25 floats committed to be there. Payne further stated that the Boy Scouts will still be selling hot chocolate although it may be just for the people on the floats this year. Floats will come into the staging area around 3PM and the cars will not be allowed in until dark. There will be no charge and the cars will come in at Oak Orchard Street and exit on Maple Ridge Road. The way they enter they should be able to drive by both sides of the floats. There will be no bands although a lot of the floats have their own music.

Councilman Woodruff thanked councilman Payne for the update. Councilman Woodruff then stated that there will be photos with Santa not at the theater, but at Rotary Park instead.

Councilman Toussaint- Nothing to add

Councilman Stalker- Nothing to add

At this time Supervisor Napoli asked for a motion to pay the bills as presented.

ABSTRACT: \$172,138.41

Offered by Councilman Toussaint who moved its adoption.  
Seconded by Councilman Stalker.

Adopted unanimously.

Councilman Woodruff asked for a moment of silence for Cheyenne Farewell and those that were wounded at the shooting in Lockport.

Supervisor Napoli asked if there were any other questions and as there were none, announced that the Town Board would be going into executive session to discuss a contractual and personnel matter. The Board entered into session at 7:45 P.M.

The Supervisor asked the Board for a motion to return to the regular meeting.

Councilwoman made the motion.  
Councilman Toussaint seconded. The vote was unanimous.

The Town board returned to the scheduled Town Board meeting at 8:35 P.M.

Supervisor Napoli then asked for a motion to adjourn. The vote was unanimous and the meeting was adjourned at 8:36 P.M.

Respectfully submitted by,

Karen L. Kaiser  
Ridgeway Town Clerk/RMC