

**MINUTES OF THE COMMON COUNCIL
SPECIAL MEETING
DECEMBER 30, 2022**

A special meeting of the Common Council of the City of Oneida, NY was held on the thirtieth day of December 2022 at 8:30 a.m. at the City of Oneida Common Council Chambers, 109 N. Main Street, Oneida NY 13421.

The meeting was called to order by Mayor Helen Acker

<u>Attendees</u>	Present	Absent	Arrived Late
Mayor Acker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Szczerba	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Laureti	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Rossi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Kinville	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Pagano	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Councilor Simchik	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____

Also Present

City Attorney Nadine Bell	<input type="checkbox"/>	Fire Chief Dennis Fields	<input type="checkbox"/>
City Clerk Sandy LaPera	<input type="checkbox"/>	Parks & Rec Director Luke Griff	<input type="checkbox"/>
City Engineer Jeff Rowe	<input type="checkbox"/>	Police Chief John Little	<input type="checkbox"/>
Codes Director Bob Burnett	<input type="checkbox"/>	Public Safety Com. Kevin Salerno	<input type="checkbox"/>
Comptroller Lee Ann Wells	<input type="checkbox"/>	Other _____	<input type="checkbox"/>

Call to Order/Pledge of Allegiance/Roll Call

OLD BUSINESS:

APPROVAL OF MINUTES

Moved by Councilor
Seconded by Councilor

RESOLVED, that the minutes of the Public Hearing of December 19, 2022, are hereby approved as presented.

RESOLVED, that the minutes of the Regular meeting of December 20, 2022, are hereby approved as presented.

Ayes:

Nays:

Absent:

MOTION CARRIED

APPROVAL OF WARRANT

Moved by Councilor

Seconded by Councilor

RESOLVED, that Warrant No. 25, checks and ACH payments in the amount of \$ 87,663.53 as audited by the Voucher Committee are hereby approved for payment in the usual manner at the discretion of the Comptroller.

Ayes:

Nays:

Absent:

MOTION CARRIED

WARRANT	25
DATE:	December 30, 2022

FUND		PAYMENT NUMBER (S)	AMOUNT
Capital	4783		
Library Fund	025		
Fund	027		
ARPA Fund	030	1268-1269	\$ 3,611.61
Current Funds		70969-71098	\$ 81,759.40
ACH			\$ 2,292.52

WARRANT #25 TOTAL	\$ 87,663.53
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1. 2023 COLLECTION OF TAXES

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

RESOLVED, that the tax warrant for the year 2023 herewith in all respects is hereby approved and issued, and the City Chamberlain is hereby authorized to proceed with the collection of taxes for the year 2023, **and be it further**

RESOLVED, that pursuant to Section 5.8 of the City Charter, there shall be levied and raised on the taxable real estate property of the entire City, in manner from and to the extent heretofore authorized and directed by the Common Council, the necessary sums of money for the estimates and disbursements for the year 2023, constituting the budget for the City of Oneida, as the same has been heretofore adopted and approved, and the tax of the several amounts for the different funds of the City, constituting said budget, to be computed at the ratios and upon the different property in said budget and levy set forth.

Ayes:
Nays:
Absent:

MOTION CARRIED

STATE OF NEW YORK

COUNTY OF MADISON

CITY OF ONEIDA

The People of the State of New York to
Anna Hood, City Chamberlain of the City of Oneida, New York

GREETINGS

You are hereby commanded to levy, receive and collect from the several persons, associations, and corporations named in the assessment roll hereunto annexed, the several sums set opposite their respective names, for any and all purposes with such percentage of penalty and interest as in the Charter of said City or otherwise provided by law, for the collection and levying of County taxes by Town Collectors, and to return said warrant, except that where the corporations have paid the tax upon their income as provided by Chapter 726 of the Laws of New York 1917 as amended, and collection of the assessment on personal property, if any of such corporation shall be omitted.

You will, upon receipt of this warrant, levy and collect all taxes contained in said roll and the whole of all assessments and return said warrant and roll to the City Clerk, as above provided. You are hereby authorized and commanded to accept and collect the whole of said taxes or assessments in this assessment roll at the time and place stated for collection of said taxes from the person or association or corporation volunteering to pay the same.

Immediately upon delivery of said roll and warrant to you by the City Clerk, you will publish a notice in the official newspaper of the City, weekly for four (4) consecutive weeks, that you will attend your office with said roll and warrant for sixty (60) days after the first publication of said notice, Saturdays, Sundays and legal holidays excepted, from eight o'clock in the morning to three-thirty o'clock in the afternoon to receive City, County and State taxes then due and levied, and it shall be your duty to attend accordingly. All taxes or assessments paid within thirty (30) days after the first publication of said notice shall be payable without fees, percentages or interest thereon.

Of all taxes or assessments remaining unpaid after the expiration of said thirty (30) days and within (60) days and within ninety (90) days you will collect five (5) percent additional, and all remaining unpaid after the expiration of ninety (90) days from the publication shall bear and there shall be collected thereon in addition to said per cent interest rate of one percent per month up to a maximum of then (10) percent for all interest charges.

If any taxes shall remain unpaid after the expiration of said sixty (60) days after the first publication of this notice, you will serve or cause to be served upon the persons whom such taxes remain charges, a written notice requiring him or her to pay the same to you as such City Chamberlain within ten (10) days from the service of such notice. Such notice may be served upon any person personally or by leaving it at his or her residence in said City or by depositing it in the post office of said City properly enclosed in a postpaid wrapper directed to him or her at his or her residence or reputed place of business.

If any person shall neglect or refuse to pay any taxes charged against him or her within the said ten (10) days, you are hereby authorized to issue your warrant under your hand and seal of the City of Oneida, and address the same to any police officer in said City and command any such officer to levy upon any personal property in the City of Oneida, in the County of Madison, belonging to or in the possession of persons whose tax remains unpaid and cause the same to be sold at public auction for the payment of such tax and fees and expenses of collection, and for so doing this shall be your sufficient warrant.

And whereby certify that the annexed assessment roll certified to us by the Assessor of the City of Oneida is correct. Given under the seal of the City of Oneida and the hands of the Mayor and Common Council this thirtieth day of December, 2022.

HELEN B. ACKER, MAYOR

James Szczerba
Councilor Ward 1

Stephen Laureti
Councilor Ward 2

Richard Rossi
Councilor Ward 3

Michelle Kinville
Councilor Ward 4

William Pagano
Councilor Ward 5

Thomas Simchik
Councilor Ward 6

2. BUDGET TRANSFERS/AMENDMENTS

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

2022 Budget Adjustments

RESOLVED, to approve the following 2022 Budget Amendment/Transfers

	<u>To</u>	<u>From</u>
\$ 10,500.00	001.1315.0403.0000 City Audit	001.1620.0401.0000 Utilities
<i>To re-allocate funds to cover cost of new GASB 87 requirements</i>		
\$ 20,000.00	001.7140.0200.0000 Parks & Rec Equip	001.7140.0103.0000 Maintenance Salaries
<i>To re-allocate funds to cover the cost of a side by side and dump trailer</i>		
\$ 0.48	001.1210.0101.0000 Mayor Salary	001.1210.0400.000 Mayor Other Expenses
\$ 1,592.00	001.1325.0101.0000 Chamberlain Salaries	001.9089.0800.0000 Employee Benefits
\$ 495.71	001.1355.0101.0000 Assessor Salaries	001.1355.0400.0000 Certiorari
\$ 100.00	001.1430.0101.0000 Civil Service Salaries	001.1430.0300.0000 Civil Service Materials
\$ 2,400.00	001.8020.0101.0000 Planning Salaries	001.5110.0101.0000 Street Maint Salaries

To re-allocate funds for required payroll accrual for 1st payroll in 2023

Ayes:

Nays:

Absent:

MOTION CARRIED

3. AGREEMENT-BONADIO & CO., LLP-2022 YEAR END AUDIT

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

RESOLVED, to authorize the Mayor to sign an agreement with Bonadio & Co. LLP, 432 North Franklin St., Syracuse, NY 13204 to audit the City's financial Statements for the year ended 2022.

Ayes:

Nays:

Absent:

MOTION CARRIED

December 15, 2022

City of Oneida, New York
Honorable Mayor, Helen Acker
109 North Main Street
Oneida, New York 13421

We are pleased to confirm our understanding of the services we are to provide the City of Oneida, New York (the City) for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City'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 the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis (MD&A)
- 2) Budgetary Comparison Schedules
- 3) Schedule of Changes in Total Other Postemployment Benefit Liability and Related Ratios
- 4) Schedule of Proportionate Share of Net Pension Liability (Asset)
- 5) Schedule of Contributions - Pension Plans
- 6) Notes to the Required Supplementary Information

432 North Franklin Street, #60
Syracuse, New York 13204
p (315) 476-4004
f (315) 254-2384

www.bonadio.com

Audit Scope and Objectives (Continued)

We have also been engaged to report on supplementary information other than RSI that accompanies the City'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Expenditures of Federal Awards (SEFA).
- 2) Combining Financial Statements and Nonmajor Fund Budgetary Comparison Schedules, if applicable.

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 opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. 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 and 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 of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment 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 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.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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. We will include such matters in the reports required for a Single Audit. 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 also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government'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 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.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition
- Completeness and accuracy of capital asset records

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.

Audit Procedures - Internal Control

We will obtain an understanding of the government 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 opinions.

Audit Procedures - Internal Control (Continued)

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. 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, preparation of the Data Collection Form and related notes of the City in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance 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 statements, schedule of expenditures of federal awards, and related notes 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.

Other Services (Continued)

We will also assist in preparing the financial statements, RSI, supplementary information other than RSI, and related notes of the City in conformity with accounting principles generally accepted in the United States and the Uniform Guidance based on information provided by you. We will also assist in preparing the schedule of expenditures of federal awards, schedule of state transportation assistance expended, and preparing the Data Collection Form. 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 statements, schedule of expenditures of federal awards, and related notes 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.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) 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, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) 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, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government 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; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; 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 of each opinion unit as a whole.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

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.

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. When applicable, the summary schedule of prior audit findings should be available for our review during fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule expenditures of federal awards no later than the date the schedule of expenditures of federal awards 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 schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 schedule of expenditures of federal awards.

You are also responsible for the preparation of the other 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.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

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 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, schedule of expenditures of federal awards, 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, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, 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.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

With regard to using the auditor's report, you understand you must obtain our prior written consent to reproduce our report in bond offerings, official statements, or other documents, if required under the bond requirements.

Engagement Administration, Fees, and Other

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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; 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 Bonadio & Co., LLP 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 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.

Engagement Administration, Fees, and Other (Continued)

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bonadio & Co., LLP 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 requested by a federal agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Keeley Ann Hines, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be \$28,500 (\$26,000 when single audit is not applicable). 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 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(s). 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. In the event certain circumstances, as listed in Appendix A, arise during the engagement, our agreed upon fees will be affected and additional fees may be assessed. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services and the estimated fees. In 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.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Madison, New York and any ensuing litigation shall be conducted within said county, according to New York law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Common Council of the City. 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 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 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 we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 or on compliance, and (2) 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 Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Electronic Communications

In performing services under this Agreement, Bonadio & Co., LLP and/or the City may wish to communicate electronically either via facsimile, electronic mail, cloud-based portal or similar methods (collectively, "Electronic Means"). However, the electronic transmission of information cannot be guaranteed to be secure or error free, and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Unless you notify us otherwise, we shall regard your acceptance of this Agreement as your consent to use Electronic Means. It is therefore your responsibility to notify Bonadio & Co., LLP when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio. Such notice may be sent by email to the partner responsible for this engagement at the address noted in the signature section of this Agreement. All risks related to your business, including access connected with the use of Electronic Means by you or your employees are borne by you and are not our responsibility. It is therefore your responsibility to notify Bonadio & Co., LLP when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio.

We appreciate the opportunity to be of service to the City 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 and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

Very truly yours,

BONADIO & CO., LLP



by:
Keeley Ann Hines, CPA

RESPONSE:

This letter correctly sets forth the understanding of City of Oneida, New York.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Appendix A

City of Oneida, New York Circumstances Affecting Timing and Fee Estimate Year Ended December 31, 2022

The fee quoted for the audit is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at the City's request. Changes to the timing of the engagement usually requires reassignment of personnel used in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Bonadio & Co., LLP may incur significant unanticipated costs. The audit start date will be agreed upon with management.
2. All audit schedules are (a) not provided by the City on the date requested and agreed to with management, (b) not completed in an appropriate format or mathematically correct, or (c) not in agreement with the appropriate City records (e.g., general ledger accounts, source documents, confirmations).
3. If all requested information is not provided by the date requested, additional fees at standard hourly rates will be charged for all work performed after the scheduled fieldwork dates.
4. Weaknesses or significant changes in the internal control structure or systems.
5. Necessary changes to management prepared financial statements.
6. Significant new issues or changes as follows:
 - a. Significant new accounting issues that require an unusual amount of time to resolve,
 - b. Significant changes or transaction that occur prior to the issuance of our reports,
 - c. Significant changes in auditing requirements set by regulators.
7. Significant delays in the City's assistance in the engagement or delays in reconciling variances as requested by Bonadio & Co., LLP.
8. All invoices, contracts, or other documents, which we will identify for the City, are not located by the City's personnel or made ready for our easy access.
9. Significant level of proposed adjustments identified during our audit.
10. Changes in audit scope caused by events that are beyond our control.
11. Untimely payment of our invoices as they are rendered.
12. Delays in engagement continuance due to outside parties including attorneys and lending institutions.
13. Additional major funds that you choose to report which do not qualify as major in accordance with Government Accounting Standards Board Statement No. 34.



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA
70809225-922-4600 Phone – 225-922-4611 Fax –
pncca.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners
of Bonadio &
Co., LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bonadio & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bonadio & Co., LLP has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana

October 19, 2020

4. AGREEMENT-BONADIO & CO., LLP-2022 GASB 87 PROFESSIONAL CONSULTING SERVICES

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

RESOLVED, to authorize the Mayor to sign an agreement with Bonadio & Co., LLP, 432 North Franklin Street, Syracuse, NY 13204 for 2022 GASB 87 Professional Consulting Services requirements.

Ayes:

Nays:

Absent:

MOTION CARRIED

December 15, 2022

City of Oneida, New York
Honorable Mayor, Helen Acker
109 North Main Street
Oneida, New York 13421

Re: GASB 87 Professional Consulting Services:

Bonadio & Co., LLP (Bonadio) is pleased to submit this engagement letter to provide professional consulting services for assistance with implementation of GASB 87, *Leases* for the City of Oneida, New York (the City). The proposed scope of services, roles and responsibilities, staffing, timing, and fees associated with this engagement are outlined below.

Overview

It is our understanding that the City desires to engage Bonadio to provide assistance with the implementation of GASB 87, *Leases*. These services will be performed for the City and are meant to provide general information to management in their assessment of the consulting services. Please indicate the scope of services requested in the attached addendum.

Scope of Services and Roles and Responsibilities

The services under this engagement letter will be performed in accordance with the *Statement on Standards for Consulting Services* (SSCS) issued by the American Institute of Certified Public Accountants (AICPA). Consulting services differ fundamentally from attestation services. In an attest service, the practitioner expresses a conclusion about the reliability of a written assertion that is the responsibility of another party, the asserter. In a consulting service, the practitioner develops the findings, conclusions, and recommendations presented based only on the level of work as determined by the client. The nature, scope and limitations of work is determined solely by the agreement between the practitioner and the client. This work is performed by the practitioner only for the use and benefit of the client. Accordingly, our services will not constitute an audit, compilation, review, or attestation service of the City's financial statements or any part thereof, as described in the pronouncements on professional standards of the AICPA or Governmental Accounting Standards Board, nor do they include an examination of management's assertions concerning the effectiveness of City's internal control systems, its information technology systems and procedures, or an examination of compliance with laws, regulations, or other matters. The specific procedures to be performed that have been approved by management are outlined in the attached addendum.

432 North Franklin Street, #60
Syracuse, New York 13204
p (315) 476-4004
f (315) 254-2384

www.bonadio.com

Scope of Services and Roles and Responsibilities (Continued)

It will be the City's responsibility to provide substantive involvement as part of the project team, determine the level of work desired by the consultant and how to proceed relevant to any recommendations or advice provided, and to maintain an adequate system of internal control and information technology system controls and policies and procedures to assure compliance with laws and regulations. We will not be making management decisions.

Bonadio Responsibilities

Bonadio will meet with your chosen personnel regarding the consulting engagement described in the "Overview" paragraph above. This consulting engagement will be approved by the City's management and executed by us. We will direct, review, supervise, and conduct the day-to-day performance of the consulting services conducted by us. However, we will not perform management functions, make management decisions, or act or give the appearance of acting in a capacity equivalent to a member of the City's management.

Any written reports issued in connection with this engagement may not be published or used in any other manner without the written consent of Bonadio. We will discuss significant matters that come to our attention with appropriate management representatives in draft form before we issue any final report. This will allow management an opportunity to review these matters in advance and determine whether they wish to engage us to perform extended procedures in response to the identified matters.

The consulting services contemplated within the context of this engagement letter may include the concepts of risk-based testing and sampling. Accordingly, these services would not necessarily include all aspects of your internal control system, nor would they include a detailed examination of all transactions. Therefore, they cannot be relied upon to disclose all errors or fraud that may exist. These services would also not ordinarily address abuses of management discretion.

It is our policy to keep records for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

The City's Responsibilities

The City is responsible for designating and assigning the appropriate person to be responsible for and direct the consulting services provided by us who possesses suitable skill, knowledge, or experience. This individual would be the primary liaison with Bonadio and be the coordinator for all consulting activities and services. The designated person will work with those charged with governance and management at the City in determining the scope of our consulting activities. The assigned person will be the primary person responsible for evaluating the findings and results arising from consulting activities. That individual will also be the principal person responsible for all reporting of any consulting outcomes to those charged with governance or management. You agree to assume all management responsibilities for these services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The City's Responsibilities (Continued)

The City's management is responsible for establishing and maintaining an effective internal control system. An effective internal control system reduces the likelihood that errors or fraud will occur and remain undetected; however, it does not completely eliminate that possibility. Our work does not guarantee that errors or fraud will not occur and may not detect errors or fraud should they occur. The City's management will perform periodic reviews to determine, and shall be solely responsible for determining, when, whether, and how the recommendations suggested by Bonadio during the course of this engagement are to be implemented.

The City will provide reasonable workspace for Bonadio personnel and ensure that the City's personnel are available, on a reasonable basis, to interact with Bonadio personnel. You will also ensure that all information provided to us is accurate and complete in all material respects, contains no material omissions, and is updated on a prompt and continuous basis. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation of our consulting efforts, (2) additional information that we may request for the purpose of the engagement, and (3) unrestricted access to persons within the organization from whom we determine it necessary to for us to perform our consulting services. You agree to assume all management responsibilities for these services we provide; the City will advise Bonadio in a timely manner of any specific legal or other requirements concerning the services to be provided by Bonadio.

The City agrees that Bonadio shall not be requested or required to undertake any task or function that Bonadio determines would impair its independence nor will Bonadio personnel perform any management functions. This engagement will be performed as a point in time engagement and does not make a declaration of assurance for any points not reviewed.

Limitation of Liability

In no event, unless it has been finally determined that Bonadio was grossly negligent or acted willfully or fraudulently, shall Bonadio be liable to the client or any of its officers, directors, employees or shareholders or to any other third party, whether a claim be in tort, contract or otherwise for any amount in excess of the total professional fee paid by you to us under this agreement for the particular service to which such claim relates. In no event shall Bonadio be liable for any special, consequential, indirect, exemplary, punitive, lost profits or similar damages, even if we have been apprised of the possibility thereof.

Confidential Information

All information shall be provided to Bonadio by the City. Any information that has been provided orally or in writing by the City on behalf of the City or any of employees or clients to Bonadio pursuant to this engagement or through any other type of contact, including information generated as a result of Bonadio's services thereunder ("Confidential Information"), shall be treated by Bonadio as being subject to attorney-client privileges and as proprietary information belonging to the City, and shall be held in strict confidence by Bonadio both during and after the term of this engagement and thereafter. All financial data pertaining to the City, the City's clients or Bonadio's services hereunder, and all data, information, and records of or pertaining to the City, the City employees, and the City clients, shall be deemed to be Confidential Information.

Confidential Information (Continued)

With respect to all Confidential Information, Bonadio shall: (1) not provide or make available the Confidential Information in any form to any person other than Bonadio's or the City's employees, contractors, agents, and other personnel who have a need to know consistent with the authorized use of such Confidential Information; (2) not reproduce the Confidential Information except for use reasonably necessary to the performance of this agreement; (3) not exploit or use the Confidential Information except as permitted by this agreement; and (4) return or destroy all Confidential Information that is written or in graphic form, and any copies thereof, upon the request of the City or upon the termination of this agreement.

In the event that a subpoena or other legal process in any way concerning the Confidential Information is served on Bonadio, we shall notify the City immediately upon receipt thereof and shall cooperate with the City in any legal process to assert that any and all such information is exempt from disclosure as subject to attorney-client privilege.

Project Expectations

It is expected that the City will be the main consulting resource for this project. We understand that this engagement will begin at a mutually acceptable time. Bonadio consultants' inability to access, collect, review, and compare any of the above information may affect our findings and/or our final report and efforts required. The City will provide the needed personnel, data and efforts required for Bonadio to complete this engagement to the best of its ability.

Electronic Communications

In performing services under this engagement, Bonadio and/or the City may wish to communicate electronically either via facsimile, electronic mail, cloud-based portal or similar methods (collectively, "Electronic Means"). However, the electronic transmission of information cannot be guaranteed to be secure or error free, and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Unless you notify us otherwise, we shall regard your acceptance of this engagement as your consent to use Electronic Means. It is therefore your responsibility to notify Bonadio when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio. Such notice may be sent by email to the partner responsible for this engagement at the address noted in the signature section of this engagement. All risks related to your business, including access connected with the use of Electronic Means by you or your employees are borne by you and are not our responsibility. It is therefore your responsibility to notify Bonadio when/if your employee(s) no longer require access to Electronic Means that are controlled by Bonadio.

Indemnification

The City agrees to indemnify and hold harmless Bonadio and its personnel from any and all Third-Party claims, liabilities, costs, and expenses, including reasonable attorney fees, arising from or relating to the services under this Agreement, except to the extent finally determined to have resulted from the gross negligence, willful misconduct or fraudulent behavior of Bonadio relating to such services.

Dispute Resolution

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the County of Monroe, New York and any ensuing litigation shall be conducted within said county, according to New York law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

We have the right to withdraw from this engagement if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

Fees

Our fees will be generated as a product of the hours and rates listed below for the applicable levels and will be billed monthly.

<u>Level</u>	<u>Hourly Rate</u>
Partner /EVP/Principal	\$350
Manager	\$250
Supervisory Staff	\$185
Staff	\$145

Based upon known volume of leases at this point, we expect our fee will range between \$10,000 - \$15,000. Upon preparation of our monthly bills, we will provide management with a quantified number of hours, as well as a general status update as it relates to our progress towards project completion.

The fee is based on anticipated cooperation from you and your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. All invoices are due and payable upon presentation. Amounts not paid within 45 days from the invoice date will be subject to a late payment charge of 1.5% per month.

Other Provisions

Neither party shall be liable to the other for any delay or failure to perform any of the services nor obligations set forth in this Agreement due to causes beyond its reasonable control. All terms and conditions of this Agreement that are intended by their nature to survive termination of this Agreement shall survive termination and remain in full force, including but not limited to the terms and conditions concerning payments, warranties, limitations of liability, indemnities, and resolution of differences. If any provision of this Agreement, including the Limitation of Liability clause, is determined to be invalid under any applicable law, such provision will be applied to the maximum extent permitted by applicable law, and shall automatically be deemed amended in a manner consistent with its objectives to the extent necessary to conform to any limitations required under applicable law. This Agreement will be governed by the laws of the State of New York.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. 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.

If you have any questions regarding the information contained in this proposal or on any other matter, please contact me at 315-214-2769 or khines@bonadio.com. If this letter correctly expresses your understanding, please sign the enclosed copy where indicated below and return it to us. We appreciate the opportunity to serve you.

Very truly yours,

BONADIO & CO., LLP



By:
Keeley Ann Hines, CPA
Partner

Accepted and agreed to

Management signature: _____

Title: _____

Date: _____

Addendum

We will perform the following procedures at the City's request.

Check all phases that apply.

Phase 1 – Inventory leases

The cost of this phase is highly dependent on how many leases exist, how complicated each agreement is and how easily a complete list of agreements can be obtained.

- **Completeness** – We will inquire of management and staff, identified by management, to determine what agreements should be in place and considered. We will obtain all lessor or lessee agreements from the organization.
- **Determine required inputs** – Our consultants will read the agreements and determine the required inputs necessary for valuation.
- **Compile the data** – We will compile all of the agreements and required inputs into a data file that encompasses the population of all applicable leases.

Phase 2 – Value Inventory

The cost of this phase is highly dependent on how many leases exist.

- **Valuation** – Our consultants will calculate the agreements using our lease valuation tools.
- **Aggregate Leases** – Disclosure is required by aggregate lease type. We will compile the lease agreements that have been valued and compile a lease inventory that is aggregated by lease type.

Phase 3 – Develop Accounting for transactions and required financial statement disclosures

- From a lease inventory, we will develop and provide accounting entries required at the fund and entity wide reporting level.
- All required financial statement disclosures will be developed and provided from the underlying lease.

5. CLOSEOUT CAPITAL PROJECT-21-5-WASTEWATER TREATMENT PLANT
10 WHEELED DUMP TRUCK

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

RESOLVED, to authorize the Comptroller to closeout Capital Project 21-5-Wastewater Treatment Plant 10 Wheeled Dump Truck and transfer unexpended funds of \$66.00 back to the Sewer Fund Balance.

Ayes:

Nays:

MOTION CARRIED

6. APPROVE BID-LOW LEAD WATER METER

RESOLUTION 22-

Moved by Councilor
Seconded by Councilor

RESOLVED, to approve the lowest bid meeting specifications for Low Lead Water Meters to the apparent low bidder, Core and Main, 2220 State Route 5, Utica, NY 13502.

Ayes:

Nays:

MOTION CARRIED

**CITY OF ONEIDA
OFFICE OF THE COMPTROLLER**

LEE ANN WELLS
City Comptroller

JESSICA KAISER
Deputy City Comptroller



109 North Main Street
Oneida, New York 13421
Tel.: 315-363-2022
Fax: 315-363-9558
Email: lwells@oneidacity.com

Low Lead Water Meters Bid
Thursday, December 22nd, 2022, at 11:00AM

<u>BIDDER</u>	<u>AMOUNT</u>	<u>SECURITY</u>
Core and Main 2220 State Route 5 Utica NY 13502	\$19,902.28	BB
Ti-Sales 36 Hudson Rd Sudbury MA 01776	\$26,924.96	BB

Apparent low bidder: Core and Main

Respectfully Submitted,

Lee Ann Wells
Comptroller/Purchasing Agent

NEW BUSINESS

Motion to adjourn by Councilor
Seconded by Councilor

Ayes:

Nays:

MOTION CARRIED

The special meeting is hereby adjourned at _____ a.m.

CITY OF ONEIDA

Sandra LaPera, City Clerk