

**BEEKMAN TOWN BOARD
REGULAR MEETING AGENDA
APRIL 22, 2025**

6:00 PM

- Meeting called to order
- Pledge of Allegiance
- Administrative Announcement--Fire Exits

TOWN BOARD MEETING

PRESENTATIONS

- Supervisor Comments
- Public Comment on Agenda Items and Resolutions (3-Minute Limit)

RESOLUTIONS

1. Accept October 8, 2024 Minutes-NO ACTION TAKEN
 2. Accept November 6, 2024 Minutes-NO ACTION TAKEN
 3. Accept November 19, 2024 Minutes-NO ACTION TAKEN
 4. Accept December 30, 2024 Minutes-NO ACTION TAKEN
 5. Accept January 8, 2025 Minutes-NO ACTION TAKEN
 6. Accept January 21, 2025 Minutes
 7. Accept April 8, 2025 Minutes-NO ACTION TAKEN
 8. Authorize Accepting the Changes to the Town Government Restricted Fund Equity Balances of December 31, 2024
 9. Approve Privacy Policy Disclaimer
 10. Approve Auditor for Additional Auditing for 2024
 11. Adopt Climate Smart Community
 12. Payment of Claims
- Other Town Board Business
 - General Town Board Comments
 - Public Comments (3-Minute Limit)
 - **Next Regular Town Board Meeting: Tuesday, May 13, 2025 at 6:00 PM**

ADJOURN

RESOLUTION NO. 04:22:25-1
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the October 8, 2024 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the October 8, 2024 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Wohrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-2
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the November 6, 2024 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the November 6, 2024 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Wohrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-3
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the November 19, 2024 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the November 19, 2024 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Wohrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-4
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the December 30, 2024 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the December 30, 2024 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Wohrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-5
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the January 8, 2025 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the January 8, 2025 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Woehrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-6
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the January 21, 2025 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the January 21, 2025 Regular Town Board Meeting.

Introduced: COUNCILMAN CAPOLLARI

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	ABSENT
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-7
RE: ACCEPTANCE OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the April 8, 2025 Regular Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the April 8, 2025 Regular Town Board Meeting.

Introduced:

Seconded:

ROLL CALL VOTE:

Councilman Capollari

Councilman Battaglini

Councilman Lemak

Councilwoman Wohrman

Supervisor Covucci

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-8
RE: RESOLUTION ACCEPTING THE CHANGES TO THE TOWN GOVERNMENT'S
RESTRICTED FUND EQUITY BALANCES AS OF DECEMBER 31, 2024

WHEREAS, the Town Board approved the changes to the Government Fund Restricted Equity in Resolution 04:08:25-17; and

WHEREAS, a minor mathematical error was detected in the Resolution,

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Beekman hereby approves the following corrected changes to the Government Funds Restricted Fund Equity Balances as of December 31, 2024.

Fund Equity Categories	Balances 12/31/2023	Increase	Decrease	Balances 12/31/2024
A Non Spendable	\$ 18,146		\$ 826	\$ 17,320
A Reserve for Comp Absences	43,400		3,700	39,700
A Reserve for Retirement	556,508		124,048	432,460
A Reserve for Claims	100,000	7,620		107,620
A Reserve for Repairs	188,564	14,000		202,564
A Held for Capital Use	1,216,663	1,675,853	1,162,500	1,730,016
DA Non Spendable	16,470	1,555		18,025
DA Reserve for Comp Absences	24,600			24,600
DA Reserve for Snow & Repairs	150,000	7,000		157,000
DA Reserve for Equipment	256,770	38,400	200,000	95,170
SS Reserve for Repairs	30,000	640		30,640
SW Reserve for Repairs	22,200	14,920		37,120

Introduced: SUPERVISOR COVUCCI

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	ABSENT
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-9
RE: ADOPTING A WEBSITE TERMS OF USE AND PRIVACY POLICY

The following Resolution was introduced by COUNCILWOMAN WOHRMAN and seconded by COUNCILMAN BATTAGLINI.

WHEREAS, the Town of Beekman operates and administers the official town website at www.townofbeekman.gov which is designed to provide residents, visitors, businesses, and interested persons information regarding Town departments, services, programs, events, and activities; and

WHEREAS, the Terms of Use and Privacy Policy is intended to establish regulations for the development, operation, and administration of Town websites; ensure that Town websites remain non-public forums maintained for the exclusive use and control of the Town in communicating matters of general public interest; and provide privacy and security measures to protect information under the Town's control.

NOW, THEREFORE, BE IT RESOLVED, that the Town of Beekman adopts the Town of Beekman Terms of Use and Privacy Policy to be displayed on the Town's website and is hereby attached as Exhibit "A".

ROLL CALL VOTE:	<u>AYE</u>	<u>NAY</u>
Councilman Capollari	<u>X</u>	_____
Councilman Battaglini	<u>X</u>	_____
Councilman Lemak	<u>ABSENT</u>	_____
Councilwoman Wohrman	<u>X</u>	_____
Supervisor Covucci	<u>X</u>	_____

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-10
RE: APPROVE AUDITOR FOR AUDITING OF 2024

WHEREAS, the services of an independent auditor is required to audit the Town of Beekman's financial records for the Office of Receiver of Taxes and the Office of Town Clerk for the fiscal year ending December 31, 2024; and

WHEREAS, the Financial Advisor Tom Carey and the Town Board are desirous to continue the auditing services for this year with EFPR;

NOW, THEREFORE, BE IT RESOLVED, that EFPR Group, CPAs, 6390 Main Street, Suite 200, Williamsville, NY 14221 is hereby appointed to perform the year-end audits at a fee not to exceed \$9,000.00 for both Offices.

Introduced: COUNCILMAN CAPOLLARI

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Capollari	NAY
Councilman Battaglini	AYE
Councilman Lemak	ABSENT
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: April 22, 2025

RESOLUTION 04:22:25-11
RE: CLIMATE SMART COMMUNITY

WHEREAS, the Town of Beekman (hereinafter “local government”) believes that creating a Climate Smart Community will benefit the residents; and

WHEREAS, we believe that our response to Climate Smart Communities provides us with an unprecedented opportunity to save money, and to build livable, energy-independent and secure communities, vibrant innovation economies, healthy and safe schools, and resilient infrastructures; and

WHEREAS, the Town of Beekman wishes to protect the rural nature of our community and provide actions that will assist in having the Town of Beekman address issues and create solutions in moving forward in the future with the best interest of the community always at the forefront of decision making.

IT IS HEREBY RESOLVED that Town of Beekman, in order to reduce greenhouse gas emissions and adapt to a changing climate, adopts the New York State Climate Smart Communities Pledge, which comprises the following ten elements:

1. Pledge to be a Climate Smart Community.
2. Set goals, inventory emissions, plan for climate action.
3. Decrease community energy use.
4. Increase community use of renewable energy.
5. Realize benefits of recycling and other climate-smart solid waste management practices.
6. Reduce greenhouse gas emissions through use of climate-smart land-use tools.
7. Enhance community resilience and prepare for the effects of climate change.
8. Support development of a green innovation economy.
9. Inform and inspire the public.
10. Commit to an evolving process of climate action.

Introduced: COUNCILMAN BATTAGLINI

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	ABSENT
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: April 22, 2025

RESOLUTION NO. 04:22:25-12
RE: PAYMENT OF CLAIMS

WHEREAS, the Bookkeeper has audited and approved claims pursuant to Sect. 119 of Town Law as set forth in the attached abstracts; be it

RESOLVED, that the payment, therefore, is hereby authorized as follows:

Claims to be paid from the A-General Fund	\$ 308,794.27
Claims to be paid from the DA-Highway Fund	\$ 87,994.53
Claims to be paid from the SS-Dover Ridge Sewer	\$ 27,411.95
Claims to be paid from the SW-Dover Ridge Water	\$ 112.00
Claims to be paid from the T-Trust & Agency Fund	\$ 4,952.58
Claims to be paid from the H-Capital Fund	<u>\$ 368.96</u>
	<u><u>\$ 429,634.29</u></u>

04/10/2025 Payroll #9

General Fund	\$ 38,451.68
Highway Fund	<u>\$ 23,331.59</u>
	<u><u>\$ 61,783.27</u></u>

Introduced: SUPERVISOR COVUCCI

Seconded: COUNCILMAN CAPOLLARI

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	ABSENT
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: April 22, 2025

Exhibit “A”

Disclaimer

Provided below are the Terms of Use (“Terms”) and Privacy Policy of the Town of Beekman (the “Town”) website and all sub-pages (collectively, the “Website”). Please read them carefully before using this Website. By accessing or using the Website, you agree, without limitation or qualification, to be bound by the Terms and Privacy Policy.

Terms of Use

Usage

You may only use or access the Website for lawful purposes. You may not use or access the Website in violation of any common law or federal, state, or local statute, law, regulation, or rule (collectively, “Law”).

You may not use the Website to upload any malicious software, codes, files or programs, including but not limited to, viruses, malware, spyware, worms, “Trojan Horses”, rootkits, or attack scripts, that may interrupt, alter, damage, hijack, disrupt, or corrupt the data on or functionality of the Website or the hardware or software of any person or entity who accesses the Website. Similarly, you may not disrupt the Website or its servers or networks in any way, and you may not alter, damage, or delete any content posted on the Website.

You may not use the Website to upload, post, e-mail, transmit or otherwise communicate any materials that you do not have a right to transmit under any Law or contractual relationship; by performing or causing any such transmission, you warrant that you have the legal right to do so.

You may not use the Website to impersonate other persons or entities, nor may you, if not authorized, claim a relationship with or represent

any person or entity.

Intellectual Property

Town seals, logos, and other official insignia may not be used or reproduced without written permission. All service marks, trademarks, and the content of linked external websites operated by third parties are the property of their respective owners. Except where materials are considered “records” under the New York State Freedom of Information Law, all other content on the Website is property of the Town, and all rights are reserved.

Links to External, Non-Town Websites

The Website may contain links or pointers to non-Town, or external, websites maintained by third parties. The Town does not operate or control in any respect any information, products, or services on such external websites, and the responsibility for such content rests solely with the organizations that are providing such information. The external links are provided solely for the user’s convenience, and the user assumes sole responsibility for the use of the external links and pointers and compliance with the external websites’ policies.

The external links may become out of date or non-operational, as may the content therein. The Town does not guarantee the accuracy, timeliness, or completeness of any content of any external website. The Town does not favor one group over another, and any references in the Website to any organizations, specific commercial products, process, or service by trade name, trademark, manufacturer, or otherwise, does not necessarily constitute or imply any endorsement or recommendation by the Town.

Links in an external website to the Town's Website are permitted, but the fact that an external website contains a link to the Website does not constitute the Town's endorsement of that site, nor does it indicate or

imply that the Town has any responsibility for or control over that site's content.

Disclaimers

To the maximum extent permitted by applicable Law, the Town disclaims all warranties relating to the information, data, graphics, software, products, and services contained in the Website, including but not limited to all implied warranties and conditions of merchantability, fitness for a particular purpose, title, non-infringement, freedom from interruption, freedom from computer virus or malicious software, and freedom from errors and omissions. All such information is provided "as is" without warranty of any kind.

In no event shall the Town be liable for any direct, special, indirect, incidental, or consequential damages (regardless of foreseeability), punitive or exemplary damages of any kind or subject to equitable or injunctive remedies (whether based on breach of contract, tort, negligence, strict liability, or otherwise), that may arise from the:

1. use of, or the inability to use, the Website and/or the materials contained on the Website (regardless of whether the materials were provided by the Town or a third party) or services offered through the Website;
2. availability, utility, accuracy, reliability, or completeness of materials or services on the Website; or
3. inclusion in the Website of any information, data or graphics posted without the Town's permission.

Any material downloaded or otherwise obtained through the Website is done at your own discretion and risk. You will be solely responsible for any damage to your computer or other device or loss of data that results from such download.

The materials, data, and graphics contained in the Website are not legal documents, and it is not intended that they be used as such.

From time to time, the Town Code, rules, forms, and policies may be revised. These revisions may not be immediately available or immediately reflected in the materials or information posted on the Website or any external website. The information appearing on the Website is not intended to provide or constitute legal advice; before taking any action based on information appearing on this Website or any external site, you may wish to consult your own legal counsel.

At times, certain laws or court orders may require the Town to post materials generated by third parties. These materials may contain offensive, defamatory, misleading, or otherwise inappropriate content. The Town disclaims responsibility for the content of these materials.

Lack of Notice

Any communications made to the Town initiated through the Website, even if a communication portal causes separate software to operate on your computer or device (such as through private e-mail software), shall not constitute legal notice for any purpose. Even if the Town is permitted legally to opt to accept legal notice through such communications, such communications shall not constitute legal notice unless and until these Terms of Use specifically provide that the Town has opted to accept legal notice by communications made through the Website. By accepting communications initiated through the Website, the Town does not waive any defense that legal notice was not given properly in accordance with Law.

Revisions

These Terms may be revised from time to time without notice. You are encouraged to review the current Terms periodically, as your continued use of the Website constitutes acceptance of them.

Privacy Policy

Information Collected from the User Automatically

The Town may collect personally identifiable information that may be used by the Town or a third party authorized by the Town. This Privacy Policy (the "Policy") explains how such information is collected and/or used.

Through the use of the Website, the Town may collect the following information:

1. The Internet Protocol ("IP") address (or apparent IP address), Domain Name (or apparent Domain Name) of the Internet Service Provider ("ISP") and/or the user's computer.
2. The type of browser and operating system used to access the Website;
3. The date and time of each visit to the Website;
4. The web pages and forms accessed during each visit;
5. If the user connected to the Website indirectly, i.e., from an external website, the identity of the external website (if available).

The primary purpose for the collection of this information is to facilitate operation of the Website, ensure compatibility with various browsers and operating systems, and improve the Website and services when appropriate. The Town uses Google Analytics to analyze data about the use of the site.

Similarly, the Town uses "cookies" on this Website to better track how the site is being used. While cookies allow us to see which pages a particular user is visiting, they convey no personal information about the user. Disabling cookies in your web browser will not limit your experience, or prevent you from viewing any content on this site.

This information and data is not collected for commercial purposes, and the Town does not sell or otherwise distribute for commercial purposes the information collected. The information may be distributed where required by Law.

Information Submitted by the User

There may be areas in the Website through which the user may choose to submit personally identifying information (including, but not limited to, the user's name, address, e-mail address, phone number(s), vehicle license plate number, date of birth, and credit card and/or bank account information). The Town will treat and use this information as if the user disclosed personally the information during a visit to Town Hall or other Town agency or department. In such cases, the Town will use and/or disseminate such information as the Town deems appropriate or as required by Law.

Please be aware that the submission of information to the Town by the user may cause such information to become public record, and if not otherwise protected by state and/or federal law, such records may be subject to public inspection, copying, reproduction and or public dissemination.

Revisions

The Privacy Policy may be revised from time to time without notice. You are encouraged to review the current Privacy Policy periodically, as your continued use of the Website constitutes acceptance.

The Town does not favor one group over another, and any references in the Website to any organizations, specific commercial products, process, or service by trade name, trademark, manufacturer, or otherwise, does not necessarily constitute or imply any endorsement or recommendation by the Town.

Links in an external website to the Town's Website are permitted, but the fact that an external website contains a link to the Website does not constitute the Town's endorsement of that site, nor does it indicate or

imply that the Town has any responsibility for or control over that site's content.



6390 Main Street, Suite 200
Williamsville, New York 14221

P 716.634.0700
TF 800.546.7556
W EFPRadvisory.com

April 11, 2025

Ms. Mary Covucci
Supervisor
The Town Board
Town of Beekman
4 Main Street
Poughquag, New York 12570

Dear Ms. Covucci:

We are pleased to confirm our understanding of the services we are to provide the Receiver of Taxes of the Town of Beekman (the Receiver of Taxes) for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the statement of cash receipts, cash disbursements and cash balances, and the disclosures, which collectively comprise the basic financial statements of the Receiver of Taxes as of and for the year ended December 31, 2024.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 Receiver of Taxes or to acts by management or employees acting on behalf of the Receiver of Taxes.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Receiver of Taxes' 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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Receiver of Taxes and its environment, including the system of internal control, 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Note that planning has not concluded and modifications may be made.

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 Receiver of Taxes' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Receiver of Taxes' ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you

are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Receiver of Taxes from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit 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 Receiver of Taxes 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 Receiver of Taxes received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Receiver of Taxes complies with applicable laws and regulations.

Other Services

We will assist in preparing the financial statements of the Receiver of Taxes in conformity with the cash basis of accounting based on information provided by you. We will also provide assistance with new accounting 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.

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

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.

The audit documentation for this engagement is the property of EFPR Group, CPAs, PLLC 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 or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of EFPR Group, CPAs, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the cognizant or oversight agency or its designee. The cognizant or oversight agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Thomas E. Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Douglas E. Zimmerman is the concurring, technical review partner.

Our fee for these services will be \$4,500.

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 Erie and State of New York by NAM (National Arbitration and Mediation Inc.), according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to New York State 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 a written report upon completion of our audit of the Receiver of Taxes' financial statements. Our report will be addressed to the Town Board and Supervisor of the Receiver of Taxes of the Town of Beekman. 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 auditors' 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 withdraw from this engagement.

Ms. Mary Covucci
April 11, 2025
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We appreciate the opportunity to be of service to the Receiver of Taxes 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 attached copy and return it to us.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in dark ink, appearing to read 'Douglas E. Zimmerman', written over a horizontal line.

Douglas E. Zimmerman, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Receiver of Taxes of the Town of Beekman

By: _____

Title: _____

Date: _____

April 11, 2025

Ms. Mary Covucci
Supervisor
The Town Board
Town of Beekman
4 Main Street
Poughquag, New York 12570

Dear Ms. Covucci:

We are pleased to confirm our understanding of the services we are to provide the Town Clerk of the Town of Beekman (the Town Clerk) for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the statement of cash receipts, cash disbursements and cash balances, and the disclosures, which collectively comprise the basic financial statements of the Town Clerk as of and for the year ended December 31, 2024.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, 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 Town Clerk or to acts by management or employees acting on behalf of the Town Clerk.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town Clerk'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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Town Clerk and its environment, including the system of internal control, 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls
- Improper revenue recognition

Note that planning has not concluded and modifications may be made.

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 Town Clerk' compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Town Clerk' ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you

Ms. Mary Covucci

April 11, 2025

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are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Town Clerk from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit 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 Town Clerk 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 Town Clerk received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Town Clerk complies with applicable laws and regulations.

Other Services

We will assist in preparing the financial statements of the Town Clerk in conformity with the cash basis of accounting based on information provided by you. We will also provide assistance with new accounting 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.

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

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.

Ms. Mary Covucci
April 11, 2025
Page 5

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Ms. Mary Covucci
April 11, 2025
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EFPR GROUP, CPAs, PLLC

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Douglas E. Zimmerman, CPA
Partner

RESPONSE:

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By: _____

Title: _____

Date: _____