7-23-26-2

Remit To:

TRAILER KING INC-KING TRUCK
18 MANCHESTER CIRCLE
POUGHKEEPSIE, NY 12603

STATEMENT OF ACCOUNT

Customer Number	21611
Statement Date	8-31-2026
Last Payment Date	8-05-2026
Last Payment Amount	-16,369.40

Bill To:

KEVIN COOPER TOWN OF BEEKMAN HWY
4 MAIN STREET
POUGHQUAG, NY 12570

Please direct inquiries to our
Accounts Receivable department
at 845-454-7500

Amount Enclosed $____________

Please detach and return this portion with your payment.

Invoice	Date	Description	Check Number	P.O. Number	Balance
147453	5-14-2026	INVOICE			46.98
147454	5-14-2026	INVOICE			16,369.40
147453	8-05-2026	PAYMENT	CHK #35318		-46.98
147454	8-05-2026	PAYMENT	CHK #35319		-16,369.40
148054	8-17-2026	INVOICE			141.75
148058	8-17-2026	INVOICE			12,514.55

QUESTIONS or COPIES - EMAIL LUANNE@TRAILERKING.COM

Balance Due 12,656.30

****

TRAILER KING
ROUTE 55 / 18 MANCHESTER CIRCLE
POUGHKEEPSIE, NY 12603
845-454-7500   FAX#845-485-6753

Invoice #
148058

DATE
8-17-2026

****

LNAME:TOWN OF BEEKMAN HWY   TAG:
FNAME:KEVIN COOPER   HPHONE:845-597-7219   YR: MAKE:
ADRES:4 MAIN STREET   WPHONE: MODEL:
CY/ST:POUGHQUAG, NY   ZIP:12570   MILEAGE:
TECH:NO   MANAGER:NO   PO NUMBER: MOTOR:
NOTES:26 / F600 84CA   MANUF: VIN:

PART#	DESCRIPTION	QTY	PRICE	DISC	TOTAL
M	2026 F350 DW 60CA BLACK	0.00	0.00	0	0.00
R-FA011302	CLASSIC II 60CA DW WHITE	1.00	8416.00	0	8416.00
PC-9-RB1	POWDER COAT 9FT BODY BLACK	1.00	1750.00	0	1750.00
BPSRDRN1FA01	BUMPER 92" DW POOCH RECESSED	1.00	766.80	0	766.80
PC-DWS-COLOR	POWDER COAT BUMPER BLACK	1.00	250.00	0	250.00
YRDK090007	READING HT KIT F350+CC 2017+	1.00	201.60	0	201.60
R14302338	READING ADAP F250/350 PU 99-22	1.00	88.80	0	88.80
R14507161	HITCH F350+ CAB CHASSIS 20K	1.00	641.35	0	641.35
SHIP	SHIP PRODUCT-	1.00	400.00	0	400.00
NO	YOUR SALESMAN IS NICK	0.00	0.00	0	0.00
ALL PARTS TO	BE INSTALLED BY AUTHORIZED SERVICE CENTER	0.00	0.00	0	0.00
DEPOSIT	AMT PD $0.00 DUE $12,514.55	0.00	0.00	0	0.00
PO#	PO NUMBER #42031	0.00	0.00	0	0.00
SER	EQUIP SERIAL # 32603235	0.00	0.00	0	0.00
PU	PICKED UP & SIGNED BY KEVIN COOPER 8/17/26	0.00	0.00	0	0.00
UFSD	OK PER SD	0.00	0.00	0	0.00

REPRINT*****REPRINT*****REPRINT*****REPRINT*****REPRINT*****REPRINT*****REPRINT

TERMS ARE NET 30 DAYS. I agree to pay finance charges of 1.5% monthy for past due invoices. All past due invoices are automatically reported to TRW Credit Bureau. I agree to pay a 25% restocking fee for returned items. All special orders are non returnable. electric & Hydraulic parst are non returnable. www.trailerking.com. An express mechanics lien is hereby acknowledged on above vehicle to secure the amount of repairs thereto.

Parts	12514.55
Labor	0.00
Subtotal	12514.55
NON TAXABLE	0.00
NON TAXABLE	0.00
Total	12514.55

Signature X

IN HOUSE CHARGE 12514.55

WE LOVE OUR CUSTOMERS AND IT SHOWS

THE PRECISION

Precision Industrial Maintenance, Inc. • Martin Environmental Services, Inc.
Precision Trenchless, LLC

GROUP

On Behalf of Precision Trenchless LLC, I am pleased to present you with pricing for CIPP lining & CCTV work for the Town of Beekman NY. Pricing off Onondaga County Contract.

Work scope included in pricing

- CCTV with thumb drive videos and reports
- High pressure jetting and cleaning of all pipe prior to UV CIPP installation
- Installation of 60-inch UV CIPP approximately 200 LF
- Bypass of all water throughout installation process up to 4" capacity.
- Grouting of Voids before lining

Exclusions

- Any repairs to the host pipe needed to install the CIPP
- Water source to be provided by others
- Final billing will be done with post CCTV footages
- Traffic control beyond standard cones / signs
- Disposal of spoils / debris
- Permits
- Testing
- Additional Insurance beyond current coverage
- Access to both ends of the pipe must be given
- Anything not specifically mentioned in the proposal

Mobilization	**$ 5,000.00**
Traffic 4 days	**$ 11,600.00**
60 inch x 90 LF with 10 foot extension Cleaning ,CCTV, Bypass, UV CIPP 2 days per pipe	**$117,890.00**
60 inch x 90 LF with 10 foot extension Cleaning ,CCTV, Bypass, UV CIPP 2 days per pipe	**$117,890.00**
Project estimated total	**$252,380.00**

Please sign/date and send back if approved to begin work

Signature ______________________ **Date** ____________________

THE PRECISION

Precision Industrial Maintenance, Inc. • Martin Environmental Services, Inc.
Precision Trenchless, LLC

GROUP

Please contact me with any questions
Sincerely,

Lawrence Curtis
Precision Trenchless LLC
Lcurtis@pim-inc.com
518 225 7129

BST | GALLAGHER FLYNN

10 British American Blvd.
Latham, NY 12110
800.724.6700

725 Community Drive, Suite 401
South Burlington, VT 05403
802.863.1331

Proposal for:

Independent Auditing Services

August 17, 2026

Jonathan B. Gibbs, Partner
BST Gallagher Flynn, LLP
10 British American Blvd., Latham, NY 12110 • (518) 459-6700 • jgibbs@bstco.com

BST | GALLAGHER FLYNN

Table of Contents

BST | GALLAGHER FLYNN

Transmittal Letter

August 17, 2026

Town of Beekman, New York
Town Supervisor's Office
Attn: Kate Blake, Deputy Supervisor
4 Main Street
Poughquag, New York 12570

Dear Ms. Blake:

BST Gallagher Flynn LLP (BFG) is pleased to submit this proposal to provide independent auditing and compliance services to the Town of Beekman, New York (the Town) for the fiscal year ended December 31, 2025.

BST Gallagher Flynn is a regional accounting and advisory firm formed through the merger of BST & Co. and Gallagher, Flynn & Company. The combined firm provides assurance, tax, advisory, outsourced accounting, consulting, valuation, forensic accounting, and other specialized services to businesses, nonprofit organizations, governmental entities, and individuals across the Northeast and beyond. With headquarters in Latham, New York and South Burlington, Vermont, the firm brings together the collective expertise, industry depth, and relationship-driven culture of both organizations to help clients navigate an increasingly complex business environment with confidence.

Our prior experience serving similar governmental entities, coupled with the qualifications and experience of our professionals, makes BGF highly qualified to provide the auditing services required. Additionally, we have the experience and ability to deliver high quality, value-added services to the Town beyond the required audit services.

BGF's governmental clients represent a significant portion of our practice. Our public-sector experience includes an extensive array of New York State counties, cities, towns, villages, authorities, and other local governments. Our firm is a recognized leader in providing services to the public sector.

We believe that BGF brings the following unique advantages to the Town:

- State-wide municipal sector presence;
- Industry focused professionals dedicated to the municipal sector year-round

We are excited for the opportunity to serve the Town. As a partner of BGF, I am authorized to make representations and bind the firm to statements made within this proposal. Please contact me by phone 518-459-6700 or email at jgibbs@bstco.com with any questions about our firm, our proposal, or to schedule a presentation.

Very truly yours,
BST Gallagher Flynn LLP

Jonathan B. Gibbs, Partner

BST | GALLAGHER FLYNN

Firm Background and Qualifications

BST Gallagher Flynn LLP

BST Gallagher Flynn LLP ("BGF") is the result of the merger of BST & Co. CPAs LLP and Gallagher Flynn & Company, LLP, effective August 5, 2026. The merger brings together the experience, resources, and capabilities of both firms under a unified organization, allowing BGF to continue providing high-quality professional services while offering enhanced depth and expertise to its clients.

Services Customized to Suit Your Needs

Dramatic changes are afoot for local governments such as the Town. Increased demands for services coupled with reduced funding and increased reliance on technology continue to provide challenges on a daily basis. Additionally, governments face more federal and state regulations, increased threats of litigation, and added reporting requirements.

While there are certainly generalities that apply to governments – like all other industries – each one has its own unique challenges and needs. And that is where we bring the most value to the table – in identifying ways to meet those needs and capitalize on opportunities to save money, increase capacity and serve greater numbers of those in need of the services the Town provides.

We are grateful for this opportunity to be your partner and deliver this important work.

When it boils down to it, our goals are met if yours are exceeded. Our promise to the Town is that we will employ all that we are able and to help you reach the pinnacle of what the Town is capable of achieving.

Qualified to Meet Your Needs

For over seven decades, we've worked to build a firm comprised of the greatest minds in the profession and to give them access to the top resources available. Through the years, as the industries we serve – as well as the laws that apply to them – became more complex, we've worked diligently to always stay up-to-date and keep pace with the changes, ensuring our clients remain ahead of the curve.

Our Government Service Group is one of the best in New York, taking pride in going above and beyond to understand the ever-changing needs and requirements of the industry. We offer a wide range of services from traditional auditing, accounting, and financial consulting to highly specialized services unique to government entities. The BGF Government Service Team, as further detailed later in this proposal, is comprised of experts and financial specialists with a deep understanding of government organizations.

Firm Background and Qualifications

AICPA Audit Quality Center

AICPA Governmental Audit Quality Center

It's not enough to simply say we are committed to you; we must prove it through our actions. We also know that no one (or firm) is an island. To ensure we are as knowledgeable as possible and can offer our clients the depth of services they deserve, we partner with others in the profession and conduct routine reviews.

Because we are committed to ensuring audit quality across the board, **BGF is a member of the AICPA Government Audit Quality Center**. As an active part of this comprehensive resource, we learn from others in the profession so we can provide you with the highest quality audit and quality control services possible.

In accordance with the standards established by the Center and to verify our compliance with these standards, we undergo an exhaustive external peer review every third year.

Our most recent peer review resulted in an unqualified opinion that our quality control standards met the objectives of the AICPA. We have attached a copy of that report to this proposal.

Aprio Alliance

Aprio Alliance INDEPENDENT MEMBER

BGF is proud to be part of Aprio Alliance – a national association created by accounting professionals to help collaborative, growth-minded CPA firms thrive. This affiliation gives us access to leading expertise, resources, and best practices, while preserving what matters most: the personalized service and local insight you expect from an independent firm.

Joining Aprio Alliance reinforces our commitment to exceptional client service and staying ahead of industry trends. While we leverage the strength of a national firm, we remain fully independent – maintaining our name, client relationships, and service approach.

BGF serves the governmental industry across our region. Through Aprio Alliance, we tap into a national community of professionals experienced in government audits. This combination of local insight and national resources allows us to deliver solutions tailored to our unique business challenges.

As your business grows, we can leverage tools, insights and specialized expertise through our Aprio Alliance membership to help you overcome challenges and seize new opportunities – ensuring you have the support you need at every stage of growth.

BST | GALLAGHER FLYNN

Firm Background and Qualifications

Commitment to Governmental and Municipal Accounting

Our Government Service Group is comprised of approximately 25 professionals, all of whom have strong relevant experience and are specially trained to offer a wide range of services from traditional auditing, accounting, and financial consulting to highly diverse and specialized services that meet the needs of our governmental and municipal clients. As opposed to many CPA firms, our proposed service team is not involved with income tax services. Accordingly, the team is available year-round to service the needs of our governmental clients. This service team, as further detailed in this proposal, is comprised of experts and financial specialists in governmental auditing and accounting.

Our Firm offers in-depth experience and serves a variety of governmental clients, including counties, cities, towns, villages, federal departments and agencies, New York State departments, government funds and programs, fire districts, and authorities (industrial development, water, electric, solid waste, and local development and special purpose corporations).

BGF provides one of the most comprehensive governmental accounting and advisory practices in New York State, offering far more than traditional audit services. Our multidisciplinary team partners with governmental entities throughout their financial reporting, compliance, operational, and strategic initiatives by delivering assurance, accounting support, and specialized consulting. **This breadth of expertise allows us to serve as a year-round advisor rather than solely an annual auditor and positions us to provide value-added services to our governmental clients.**

Government Services	
Financial statement audits;	Laws and regulations implementation assistance and compliance testing;
Program Audits and Single Audits in accordance with Single Audit Act/Uniform Guidance;	System and internal control reviews;
Assistance with GASB accounting standard implementations;	Utility rate revision studies;
Assistance with Certificate of Achievement for Excellence in Financial Reporting Program (ACFR);	Records reconstruction;
Bookkeeping and accounting assistance;	Assistance with Authorities Budget Office (ABO) filings;
Assistance with preparation of New York State Annual Financial Report Update Documents; and	Risk assessments and analysis.

BST | GALLAGHER FLYNN

Firm Background and Qualifications

Commitment to Governmental and Municipal Accounting - Continued

Government Finance Officers Association

The Firm is a member of the *Government Finance Officers Association* (GFOA). Membership in the Association demonstrates our Firm's commitment to quality in governmental financial reporting. Partners within BGF serve as financial statement reviewers for the GFOA National's *Certificate of Excellence in Financial Reporting* program. In addition, BGF professionals are frequent instructors at NYS GFOA events, including the Annual Meeting and GFOA Finance/Accounting School.

New York Conference of Mayors and Municipal Finance Officers

The Firm is a member of the New York Conference of Mayors and Municipal Finance Officers (NYCOM). NYCOM's mission is to serve as: 1) A powerful advocate for Village and Town governments and their taxpayers before the state's Legislative, Executive and Judicial branches of government; 2) A readily accessible source of practical information touching upon every area of municipal activity; and 3) The preeminent provider of training for local government officials. BGF is represented at both NYCOM's annual meeting in the spring and fall training school and is periodically asked to present at NYCOM events.

A History of Service-Focused Work

We currently provide auditing and related financial consulting services to approximately 100 New York State counties, cities, towns, villages, and other governmental agencies.

Engagements with Other Governmental Entities of Similar Size and Complexity

The following Counties and Cities represent a sample of our current or recent governmental engagements, each of which is at least the size or complexity of the Town. References for three (3) of the Town clients are included within the references section of the proposal:

Counties
Albany County
Fulton County

BST | GALLAGHER FLYNN

Firm Background and Qualifications

Engagements with Other Governmental Entities of Similar Size and Complexity - Continued

Cities	
City of Troy	City of Saratoga Springs
City of Oneonta	City of Rye
City of Poughkeepsie	City of Rensselaer

Engagements with Other Governmental Entities

To further demonstrate our commitment to the public sector, the following represents a sample of current or recent governmental municipality clients, some of which are similar in size and scope to that contemplated by the Town:

Towns	
Town of Ballston	Town of Massena
Town of Bethlehem	Town of Milton
Town of Colonie	Town of Ramapo
Town of Knox	Town of Saratoga
Town of Halfmoon	Town of Frankfort
Town of Lake Pleasant	Town of Queensbury
Town of Berne	Town of Westerlo

Villages	
Village of Akron	Village of Old Westbury
Village of Arcade	Village of Philadelphia
Village of Bath	Village of Penn Yan
Village of Bergen	Village of Mohawk
Village of Churchville	Village of Ossining
Village of Dobbs Ferry	Village of Ravena
Village of Fairport	Village of Rouses Point
Village of Frankfort	Village of Sherburne
Village of Freeport	Village of Silver Springs

BST | GALLAGHER FLYNN

Firm Background and Qualifications

Engagements with Other Governmental Entities

Villages - Continued	
Village of Green Island	Village of Smyrna
Village of Greenport	Village of Solvay
Village of Groton	Village of Spencerport
Village of Hamilton	Village of Stewart Manor
Village of Holley	Village of Stillwater
Village of Ilion	Village of Theresa
Village of Kinderhook	Village of Tupper Lake
Village of Lake Placid	Village of Voorheesville
Village of Lynbrook	Village of Watkins Glen
Village of Marathon	Village of Wellsville
Village of Mayville	Village of Westfield

BST | GALLAGHER FLYNN

Auditor Qualifications

Your Engagement Team

We actively seek those who not only possess the academic knowledge needed to perform their roles, but also the curiosity to look past the obvious, the tenacity to work hard, and the passion to serve clients. It is important that anyone who serves under the BGF mantle puts your needs first and possesses our core values of integrity, excellence, commitment, and respect.

We pride ourselves on attracting, developing, and retaining quality professional staff and fully understand this is a two-way street. We expect every person at our firm to be fully committed to providing the highest level of service possible, and in turn, we are committed to giving them the support and skills they need to do an outstanding job. It is well documented that employees who enjoy what they do provide a higher level of service and go above and beyond for clients. We work hard every day to create a culture where people want to work and support our team members in a variety of ways, including with continuing education and a myriad of opportunities for personal and professional growth and development.

Committed to Consistent Service

We understand the importance and value of having a team on which you can depend. To ensure this stability, we always aim to keep the same team members (detailed below) on your engagements from start to finish. Should there be an unexpected need to make adjustments, we will discuss any necessary changes with you in advance.

We can ensure this consistency due to our low employee turnover rate. We are very proud of the fact that our team members choose to stay and grow with us throughout the years. Because of this, we can keep jobs staffed with the same people year in and year out, minimizing the need to train new staff and allowing us to better serve your needs.

A Team Handpicked to Exceed Your Needs

The following BGF government team members are carefully chosen for your engagement due to their knowledge and skills. We encourage you to reach out to them with any questions you may have and get to know each of them as they are ready and happy to serve your needs. In addition to the key personnel, we will assign one of BGF's specialized governmental Senior Associates. You can always rest assured that all work will be performed by qualified professionals in our government services group and reviewed by partners and managers listed below.

BST | GALLAGHER FLYNN

Auditor Qualifications

Jonathan B. Gibbs, *CPA*

Partner

Jonathan is a Partner within BGF's Accounting and Auditing team, where he focuses his time working with state and local governments. With over a decade of experience at BGF, Jonathan looks beyond the numbers to create meaningful and well-organized financial information from which his clients can make astute and informed strategic decisions for their organizations. As a Partner, Jon is responsible for scheduling and training all A&A management team members.

Jonathan's interest in accounting was sparked in college when he began his career as an intern at BGF.

"What I love most about what I do is learning about the operations of a variety of industries. I'm then able to take this knowledge and use it to help other clients, which is incredibly rewarding."

EDUCATION

Bachelor of Business Administration in Accounting, SUNY Oneonta

LICENSES & MEMBERSHIPS

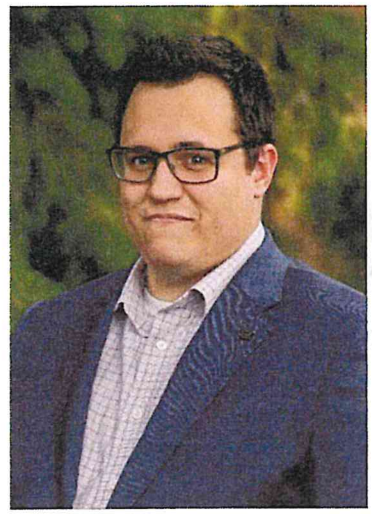
Certified Public Accountant, New York State Society of Certified Public Accountants
Member of the American Institute of Certified Public Accountants
New York Government Finance Officer's Association Member
New York Conference of Mayors Member

BST | GALLAGHER FLYNN

Auditor Qualifications

Jeremy A. DeBarr, *CPA*

Senior Manager



For over ten years, Jeremy has been an integral part of the auditing and accounting team. He started at BGF as an associate and has quickly advanced to his role as Senior Manager where he specializes in providing thorough auditing services for clients in the government sector.

Jeremy's primary responsibilities as a Senior Manager are to oversee audit engagement teams, ensure timely completion of audit engagements and financial statement preparation, and provide training and mentorship to audit associates and senior associates.

Originally from Lakeport, NY, Jeremy, and his family call Colonie home. Outside of the office, Jeremy enjoys spending time with his wife and 4 kids.

EDUCATION

Bachelor of Science in Accounting, University at Albany
Master of Science in Professional Accountancy, Syracuse University

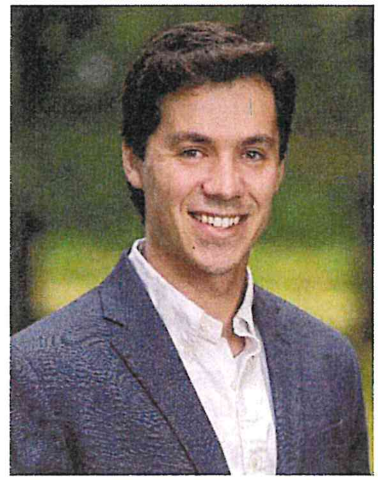
LICENSES & MEMBERSHIPS

Certified Public Accountant, New York State Society of Certified Public Accountants Member of Government Finance Officer's Association
New York Conference of Mayors Member
Association of Fire Districts Member

BST | GALLAGHER FLYNN

Auditor Qualifications

Trevor Carroll, CPA



Manager

Trevor has more than six years of experience in Audit and Accounting, two of which were interning with our Valuation, Forensic and Litigation team where he gained valuable insights on business valuation strategies and financial investigatory methodology. Currently a Manager specializing in Government Accounting, he oversees planning, fieldwork, and completion of the audit process.

Trevor enjoys being able to analyze the entire financial standing of each entity he works. His team credits his success to his client interaction and getting to know each client extremely well along with his attention to details.

Trevor resides in his hometown of Schenectady, New York. He is a player for the Schenectady County Men's Hockey League and enjoys golfing and running.

EDUCATION

Master of Science in Accounting, Siena College

LICENSES & MEMBERSHIPS

Certified Public Accountant, State of New York
New York State Conference of Mayors
Member of Government Finance Officer's Association

BST | GALLAGHER FLYNN

References

We are proud of the fact that we have developed longstanding relationships with hundreds of government organizations. **We encourage you to reach out to any of the references below, and should you need more, just ask**.

City of Oneonta
Virginia Lee, Director of Finance
Town Hall
258 Main Street
Oneonta, NY 13820
607-432-0560
vlee@oneonta.ny.us
Engagement Partner: Jonathan Gibbs
Scope of Work: Financial and Single audit
Last Audit: 12/31/2024
Total Staff Hours: 200

Town of Milton
David Braymer
Comptroller
503 Geyser Road
Ballston Spa, NY
518-885-9220
comptroller@miltonny.gov
Engagement Partner: Jonathan Gibbs
Scope of Work: Financial Audit
Last Audit:12/31/2025
Total Staff Hours: 150

City of Rye
Joseph S. Fazzino, Deputy Comptroller
1051 Boston Post Road
Rye, NY 10580
914-967-5400
jfazzino@ryeny.gov
Engagement Partner: Jonathan Gibbs
Scope of Work: Financial audit
Last Audit:12/31/2024
Total Staff Hours: 250

BST | GALLAGHER FLYNN

Scope of Services

At BGF, our ultimate mission is your success. While you may be required to conduct an audit, we see it as an opportunity for you to get a clear picture of your organization and uncover ways to improve your financial management and operations.

Audits Approached from an Advisory Perspective

Governments often expect, and need, their accounting firm to go far beyond financial statement audits. As part of your extended team, we are committed to taking a business advisory approach to our audit services, looking far beyond the routine accounting entries to the underlying transactions and decisions that lead to them, all with the ultimate goal of recommending improvements where possible.

As your auditors, we want to thoroughly understand your operations and your fundamental organizational strategies. We are keenly interested, and invested in your overall success, which is why we approach all audits with a goal of making suggestions about your internal controls, operating and accounting procedures, as well as other important factors that can have a positive impact on your organization.

Proposed Services

- Annual audit of the Town's financial statements and compliance for the fiscal year ended December 31, 2025, including:
    - Audit of major programs as required
    - Prepare and/or review:
        - Schedule of Expenditures of Federal Awards
        - Schedule of Findings and Questioned Costs
    - Issue all required reports, including:
        - Report on Internal Control over Financial Reporting
        - Report on Compliance for Major Programs
- Express an opinion on the fairness of the financial statements
- Prepare and/or review draft financial statements and disclosures
- Perform an annual audit of capital projects

BST | GALLAGHER FLYNN

Scope of Services

Timeline

Upon an initial meeting with the Town's personnel, the timeline will be discussed and modified, if needed, to conform to Town's needs:

- October 2026
    - Perform audit planning procedures, including documentation of internal controls, risk assessment and interim testing of transactions
    - Provide the Town with a detailed audit plan; a list of all schedules to be prepared by the Town and a list and format of confirmations to be prepared by the Town
    - Auditor conducts preliminary engagement activities

- November 2026
    - Audit fieldwork performed
    - Prepare reports and draft audit findings with recommendations and suggested adjustments to the Town's management for review and response

- December 2026 – January 2027
    - Receive financial statements as prepared by the Town
    - Review financial statements for accuracy and completeness of disclosures
    - Review recommended changes with the Town and issue final reports and required communications
    - Present results of the audit to the Town at a mutually agreeable date

BST | GALLAGHER FLYNN

Specific Audit Approach

Planning

Before we jump into your audit, we perform pre-planning work to make the process as smooth as we can. We will meet with the Town's management to clarify the appropriate lines of communication, perform a risk analysis, and discuss any concerns or issues you may have and set expectations. Jonathan Gibbs will review this with the Town and establish a timetable so the Town knows what to expect and to ensure that all audit steps can be performed efficiently.

After the pre-planning is complete, we will develop the audit plan. This includes tailoring all existing audit programs and procedures specifically for your organization, providing you with a list of schedules we will need, scheduling preliminary, interim and final fieldwork, and performing certain analytical procedures prior to the audit start date. This step ensures that risks are identified and addressed and that we can complete our work within the required timeframe. Prior audit findings and workpapers are utilized to develop the audit plan.

Use of Technology

We will utilize the electronic audit system as well as an electronic portal, SuraLink®, equipped with a landing page that allows us to transfer documents and information. SuraLink® serves as a tracking tool to monitor the status of the audit and allows BGF and management to monitor the progress of the audit and open items in real time as documents are exchanged. Available 24 hours a day, seven days a week, SuraLink® is completely secure and accessible from anywhere with the use of your own password. The use of SuraLink® has helped tremendously in our performance of audits in remote environments. We will request information in electronic formats to be uploaded to SuraLink®.

The evolution of technology is impacting the way organizations handle their financial transactions and record keeping. It also impacts the way audits will be conducted in the future. We are currently looking at the impacts and options that will be available to us in the future. We will keep you informed of the potential changes in our audit methodology and use of technology as it is developed.

Systems Review and Testing

We conduct a series of procedure inquiries and walk-throughs, so we clearly understand the information and technology controls you have in place. During this phase, we often identify areas where you can make improvements, which we will explain to you.

BST | GALLAGHER FLYNN

Specific Audit Approach

Risk Analysis

One of the most important aspects of the audit process is the proper analysis and review of your risk environment. Our risk assessment process includes:

- Assessing inherent risks in your financial statements and account balances
- Evaluating and assessing your internal control structure and risks
- Assessing the effectiveness of your analytical procedures for controlling and detecting risk
- Analyzing your business risks
- Reviewing information technology controls
- Communicating our assessment and audit plans to the Town

Understanding Internal Controls

A solid understanding of your internal control system is the foundation of our audit process. Our assessment will be conducted as follows:

- Discussions with the appropriate personnel about the design and/or application of a relevant internal control policy or procedure
- Inspection of documents and reports that describe how the policies and procedures are designed and applied by your personnel
- Observation of the performance of the relevant policy or procedure by the Town's personnel
- In each of the areas above, we will cover:
    - transaction classes to which the policy or procedure applies;
    - how it is applied, and by whom; and
    - the disposition of exceptions detected by the policy or procedure.

Using this approach allows us to focus on risk areas as well as share opportunities where you can strengthen controls and streamline processes.

BST | GALLAGHER FLYNN

Specific Audit Approach

Audit Sampling Approach

We often sample select items for testing and conduct substantive tests only where it is necessary or not cost efficient to sample the entire population. Audit sampling is used to perform substantive tests as part of the financial statement audit and transaction cycle control testing. For financial statement audits, we anticipate that our sampling methodology will be used to audit cash disbursements, cash receipts and revenue recognition, and year-end payable cut-off procedures.

Fieldwork

Fieldwork represents the most extensive phase of the audit process and is designed to obtain sufficient and appropriate audit evidence to support our opinion on the Town's financial statements. During this phase, we perform a combination of risk-based substantive procedures and tests of details, including sending confirmations, performing analytical procedures to identify unexpected trends or relationships, and performing detailed transaction testing using sampling techniques. Throughout both preliminary and final fieldwork, we maintain ongoing communication with management, and at the conclusion of each phase, we discuss results, observations, and any tentative recommendations with your team.

Reviews

To assure our final audit is of the highest quality, we review files and reports several times. Each review focuses on specific areas of the audit, which intentionally overlap, so each part of the audit is reviewed at least twice.

Resolving Accounting Issues

Most accounting issues arise from a misunderstanding of the facts, circumstances, and complexities unique to an organization and its industry. **Because we communicate frequently with you throughout the year, we expect few, if any, accounting-related issues to arise during the audit.** Because of our business advisory auditing approach, we are well-equipped to understand the issues surrounding management's accounting and reporting position and can better help you should we uncover any potential issues.

BST | GALLAGHER FLYNN

Specific Audit Approach

Audit Conclusion

At the conclusion of the audit process, if applicable, we issue a management letter discussing internal control recommendations and any weaknesses discovered during the audit. The letter also includes observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Town's operations. We will also advise you of any new accounting pronouncements that have been – or may be – issued along with their potential impact on your organization.

Communication with Those Charged with Governance

In accordance with U.S. generally accepted auditing standards (GAAS), we communicate issues to keep those charged with governance adequately informed about audit matters prior to starting fieldwork as well as in our audit report.

Should situations or issues arise that need to be discussed with the Town's management, we will reach out right away. We do not like surprises, nor do we like to create them, so we insist on open and frank lines of communication.

Issuing Reports

We will meet with the Town's management once our reviews and audits are completed to discuss the results of our work and present our reports and letters.

We will communicate recommendations for improving your operations, as well as information regarding any new accounting pronouncements, and other issues that impact your organization. Our discussion will include how the issues we uncovered can impact your organization and how to implement the changes we recommend. Additionally, we are available to meet with you during the year to answer any questions that may arise.

Accounting Staff Expectations

Your accounting department personnel will need to assist us in completing our audit and provide us with detailed trial balances, supporting schedules, and other necessary information. We will furnish you with a list of these schedules and other items before we begin our audit so that you are prepared.

Any assistance by the Town's personnel, including schedule preparation and account analyses, is discussed, and coordinated as soon as we are brought on as your auditors. Completing work accurately and on time is essential to the proper audit completion and through report issuance.

BST | GALLAGHER FLYNN

Specific Audit Approach

Client Satisfaction

It's important to us that we foster an open, honest relationship with our clients on all matters, including our fees. We always quote requested services in advance rather than surprising you with a bill for extras.

We encourage you to call us as needed, and therefore you are not "on the meter" with every call.

While it is critical that the AICPA attest to the quality of our work, it is equally important that you find value in it as well. To ensure your satisfaction, we maintain contact throughout the year, stay current with your operations and follow up at the end of the engagement to solicit feedback.

BST | GALLAGHER FLYNN

Fee Proposal

Firm Not-to-Exceed Fees Proposed for Services Provided:

Our proposed, fixed fees for the required services are as follows:

Service Description	For the year ending December 31, 2025
Financial Statement Audit	$15,000
Federal Single Audit	$5,500

Do we need both?

single audit is req'd for non federal entities expending > $750k in federal awards in a year

Our "Not-to-Exceed Fee" means that the fees quoted will be the maximum that BGF will charge for our services including out-of-pocket expenses.

Our fee estimates and completion of our work are based upon the following criteria:

- Anticipated cooperation from Town personnel
- Timely responses to our inquiries
- Timely completion and delivery of client assistance requests
- Timely communication of all significant accounting and financial reporting matters
- The assumption that unexpected circumstances will not be encountered during the engagement

This proposal assumes we will work closely with your personnel, including on schedule preparation and account analysis. The timely and accurate completion of this work is an essential condition to our audit completion and report issuance.

Brief inquiries that do not require significant time and effort do not result in charges. Should we believe that a matter may require significant time and effort, we will discuss the potential cost with you prior to incurring time and/or expense.

BST | GALLAGHER FLYNN

Appendices

The Remaining Information You Need to Decide to Partner with BGF

BST | GALLAGHER FLYNN

Peer Review

Goff Backa Alfera & Company, LLC

Certified Public Accountants

Pittsburgh
5325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

Report on the Firm's System of Quality Control

June 12, 2024

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

We have reviewed the system of quality control for the accounting and auditing practice of BST & Co. CPAs, LLP (the firm) in effect for the year ended August 31, 2023. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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; and audits of employee benefit plans.

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

BST | GALLAGHER FLYNN

Peer Review

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BST & Co. CPAs, LLP in effect for the year ended August 31, 2023, 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*. BST & Co. CPAs, LLP has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC

BST | GALLAGHER FLYNN

Value-Added Services

Valuation, Forensic & Litigation Services

Our professionals are recognized as some of the most respected and renowned in the industry. Drawing upon our expertise of accounting, audit and tax, we can help clients tackle the organizational and financial risks associated with disputes and fraud and create effective and efficient solutions to a wide range of dispute resolution matters including business valuation, economic damage analysis, insurance claim services, forensic accounting and fraud, domestic relations services and divorce tools and information.

Transaction Advisory Services

Change in a business can come in many forms. Whether it is a merger, acquisition, sale, or generational transfer; as a business owner, you need to make decisions that will align with your unique goals and circumstances. At BGF, our experts work with you to unearth important financial data that will provide clarity and allow you to make informed decisions. From providing financial due diligence on an as-needed basis to sourcing, structuring, and negotiating deals, BGF offers the skills and services to support your business through its transition and beyond.

Human Resources Consulting and Management

BGF offers a full-service solution to your human resources needs. We focus on operational, management, and human resources consulting for small and medium-sized organizations, functioning as a fractional or full-time human resources department. By anticipating, analyzing, and responding to your human resources issues, we give you the freedom to concentrate on building a successful government.

BST | GALLAGHER FLYNN

Affirmations

1. BGF is registered and licensed to practice in the State of New York as Certified Public Accountants and does not have a record of substandard audit work.

2. All participants in the Town's engagement meet the required continuing professional education requirements of auditing standards generally accepted in the United States of America as defined by the American Institute of Certified Public Accountants and as described in Government Auditing Standards issued by the U.S. Government Accountability Office (GAO).

3. BGF is independent of the Town of Beekman, New York, as defined by auditing standards generally accepted in the United States of America and *Government Auditing Standards* and has no conflict of interest with regard to any work performed by BGF for the Town.

4. As required by *Government Auditing Standards*, a copy of our most recent Peer Review Letter is attached to this proposal.

5. If selected as your independent auditors, BGF will provide evidence of professional liability insurance coverage in an amount not less than $1,000,000 in the aggregate.

6. All client lists and references listed in this proposal are confidential and considered a trade secret of BGF. They may not be discussed or shared with any outside parties, which includes any Freedom of Information Law requests for copies of our proposal. Proposal copies released for any FOIL requests should remove any client list or reference section.