

TOWN OF CICERO-LOCAL LAW #2 OF 2015
Prior Written Notice of Highway Defects Required

Local Law No. 2 of the Year 2015

A local law providing for written notification of defects and obstructions on town highways, bridges, streets, sidewalks, crosswalks, and culverts in the Town of Cicero.

Be it enacted by the Town Board of the Town of Cicero, New York:

Section 1. No civil actions shall be maintained against the town or town superintendent of highways for damages or injuries to person or property sustained by reason of any highway, bridge, street, sidewalk, crosswalk, or culvert being defective, out of repair, unsafe, dangerous, or obstructed unless written notice of such defective, unsafe, dangerous, or obstructed condition of such highway, bridge, street, sidewalk, crosswalk, or culvert was actually given to the town clerk or town superintendent of highways, and there was a failure or neglect within a reasonable time after the giving of such notice to repair or remove the defect, danger, or obstruction complained of.

No such action shall be maintained for damages or injuries to person or property sustained solely in consequence of the existence of snow or ice upon any highway, bridge, street, sidewalk, crosswalk, or culvert, unless written notice thereof, specifying the particular place, was actually given to the town clerk or town superintendent of highways and there was failure or neglect to cause such snow or ice to be removed, or to make the place otherwise reasonably safe within a reasonable time after the receipt of such notice.

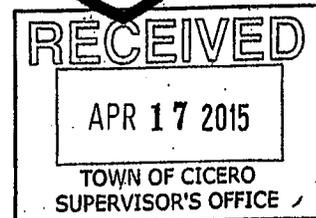
Section 2. The town superintendent of highways shall transmit in writing to the town clerk within five days after the receipt thereof all written notices received pursuant to this local law and subdivision 2 of section 65-a of the Town Law. The town clerk shall cause all written notices received pursuant to this local law and subdivision 2 of section 65-a of the Town Law, to be presented to the town board within five days of the receipt thereof or at the next succeeding town board meeting, whichever shall be sooner.

Section 3. This local law shall supersede in its application to the Town of Cicero, subdivisions 1 and 3 of section 65-a of the Town Law.

Section 4. This local law shall take effect immediately upon its filing in the office of the Secretary of State.

Please note that Town Law Section 65-a, Subdivision 4, requires the Town Clerk to keep a separate indexed record (by location) of all such notices received. In the event of litigation, the Town will be expected to demonstrate compliance with this provision.

Town of Cicero Police Department



DATE: April 17, 2015
TO: Town Board
FROM: Chief Joseph Snell
RE: Intersection of Jamboree and Meltzer Court – Request for Stop Signs installed
CC:

I have received requests from the Highway Department the Cottages Director to evaluate the need for a four-way stop sign at the intersection of Jamboree and Meltzer Court.

The Highway Department expressed concerns over vehicles entering the intersection without stopping causing safety concerns for town snow plows. They also expressed concern over the buses parking too close to the intersection on the exit road from the Ice Arena.

The Cottages Director, Terry Zooda, has concerns with vehicles entering the complex from Meltzer Court at speeds greater than 30 mph. She also is concerned that vehicles leaving the complex are picking up speed as they approach Meltzer Court.

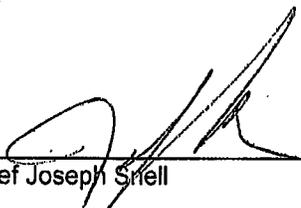
I have personally evaluated this concern at several different times and found that during the day the parking spaces on the roadway are full which does restrict the view of pedestrian traffic crossing the street and going to their vehicles. The speed limit is consistent with NYS statute and cannot be reduce as this is a public road. During the afternoon, evening and weekends this intersection is extremely busy due to the traffic coming from the Ice Arena. This situation creates a safety risk that should be addressed.

It is my recommendation that a four-way stop intersection be created along with no parking/standing 100' from the intersection on the Ice Arena road. I believe the road leaving the Ice Arena is a private road and will require participation of Ice Arena management.

Please advise if there is anything else you need me to do.

Sincerely,

Joseph F. Snell
Chief of Police



Chief Joseph Snell

Date

Staff Appointments:

Names: Stephanie Engelmann, Michael Brisson
Hire Title: Recreation Attendant – Arts and Crafts and Sports Directors
Rate of Pay: \$10.25/hour (B7140.1)
Start Date: June 22

Names: Katie Scott
Hire Title: Recreation Attendant
Rate of Pay: \$9/hour (B7140.12)
Start Date: June 22



BENN & COMPANY CPAs, PLLC

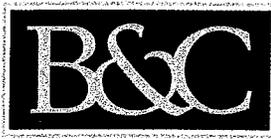
**Proposal to Provide
Professional Services
For South Bay Fire Department
Defined Benefit Length of Service Awards
Plan (LOSAP)**

Michael Benn, President
Phone: 315-699-0400
5797 State Route 31, Suite 4
Cicero, New York 13039
www.411Fire.com
www.benncompany.com

May 5, 2015

Table of Contents

Transmittal Letter	Pages 1-2
Similar Significant Engagements	Page 3
Technical Proposal	Pages 4-6
Michael Benn Resume	Page 7
Patrick Boyle Resume	Page 8
References	Page 9
Appendix A-E: Timing of Services and Fee Schedules	Pages 10-14
Appendix F: System Review Report	Page 15



BENN & COMPANY CPAs, PLLC

May 5, 2015

Ms. Jessica Zambrano
& The Cicero Town Board As Trustees for
The South Bay Fire Department
Defined Benefit Length of Service Awards Plan (LOSAP)
8236 Brewerton Road
Cicero, NY 13039

Dear Ms. Zambrano:

We appreciate the opportunity to submit a proposal to the The Cicero Town Board As Trustees for The South Bay Fire Department Defined Benefit Length of Service Awards Plan (LOSAP) to engage the firm of Benn & Company CPAs, PLLC as your independent auditor for the year ending December 31, 2014.

SCOPE OF SERVICES

We will audit the financial statements of the LOSAP plan prepared in accordance with generally accepted accounting principles. Our audit will be in accordance with the applicable standards issued by the American Institute of Certified Public Accountants and Government Auditing Standards, if applicable.

Upon completion of our audit we would meet with the Town Board to review our report, discuss our findings and answer any questions if desired.

KEY ENGAGEMENT PERSONNEL

Michael Benn, CPA, president of the firm, will directly supervise the audit of your financial statements and will be assisted by other staff as deemed necessary.

We appreciate the opportunity to be of service to you and if we were selected as your independent auditor, we would be available at your request to assist you in other business matters, as the need arises. Those engagements would be separate and distinct from the audit of your financial statements.

TIMING OF SERVICES

We would commence our audit planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties. We anticipate that we will, beginning our work on or about June 15, 2015 and complete our audit and submit our audit report to the Town by July 31, 2015.

FEE INFORMATION

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized. (See Appendix.)

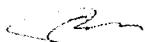
If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge).

Our fees assume that your personnel will assist us with gathering necessary information and preparing supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You are responsible for providing the required elements necessary to complete the engagement.

We believe we are best qualified firm to perform the work as we currently serve as either auditors or consultants to a great number of other local government agencies.

We appreciate the opportunity to be of service to you and if we were selected as your independent auditor, we would be available at your request to assist you in other business matters, as the need arises. Those engagements would be separate and distinct from the audit of your financial statements. This quote will expire on May 22, 2015.

Sincerely,



Michael Benn, CPA



BENN & COMPANY CPAs, PLLC

Similar Significant Engagements:

FIRE DISTRICTS/DEPARTMENTS

AUDITS-LOSAP

- North Syracuse Fire Department
- Clay Volunteer Fire Department
- Moyers Corner's Volunteer Fire Department
- Volney Fire Department
- Baldwinsville Volunteer Fire Company
- Erieville Fire District

AUDITS

- Plainville Fire District
- Cody Fire District
- Fabius Fire District
- Belgium Cold Springs Fire District
- Lysander Fire District

State Reporting & Audit Preparation

- Cicero Fire District
- Lyncourt Fire District
- Brewerton Fire District
- Lakeside Fire District
- Spafford Fire District

Agreed Upon Procedures

- Granby Fire Department
- Canastota Fire Department
- Lakeside Fire Department
- Fabius Fire Department

IRS Non for Profit Applications

- Cicero Volunteer Fire Department
- Fair Haven Volunteer Fire Department
- Minoa Fire Department
- Floyd Fire Department
- Harmony Corners Fire Department

Emergency Medical Services- Audits

- North Area Volunteer Ambulance Corp.
- South Seneca Volunteer Ambulance Corp.

Independence

- ◆ The firm is independent with respect to the The Cicero Town Board As Trustees for The South Bay Fire Department Defined Benefit Length of Service Awards Plan (LOSAP) according to the standards established by the government audit standards issued by the Comptroller General of the United States.

Firm Qualifications and Experience

- ◆ Consists of seven staff and performs a variety of accounting, auditing and consulting services. Highly qualified at accounting system design and internal control improvement.
- ◆ Consultant to various government agencies to implement and assist in strengthening internal controls and compliance.
- ◆ We are primarily focused on governments as clients in many areas.
- ◆ See our attached peer review letter. The peer review did specifically review our government audits.
- ◆ Affiliated with Association of Fire Districts of the State of New York
- ◆ Presenter at the Fire District Association meetings encompassing Onondaga, Madison, Oswego, and Cortland counties
- ◆ Office located in Cicero, NY.
- ◆ Has not had any federal, state desk review or filed review audits.
- ◆ Monitor deadlines to help assure compliance.
- ◆ We focused on Fire Districts starting in 2007 when the state passed the audit requirements

Partner and Supervisory Qualifications and Experience

- ◆ Michael Benn, CPA (licensed in New York State) has 30 years of experience in public accounting. He has experience in all aspects of government, as a former town councilor, auditor and consultant. See his resume attached.
- ◆ Patrick Boyle has over 30 years of accounting experience; and for the past 6 years he had dedicated 80% of his time to working on engagements for Fire and EMS organizations. He is the auditor and consultant to many municipalities and fire districts in addition to performing as audit coordinator for other fire districts. He's well-versed in all aspects of the Office of the State Comptroller Accounting and Reporting Manual in addition to the Annual Update Document (AUD) reporting requirements. He has attended the annual Fall Fire District workshop in Ellenville, NY in addition to other relevant continuing government auditing education which includes training presented by the New York State Comptroller for AUD 2% Tax Cap as well as other governmental audit updates. See attached resume.

Specific Audit Approach

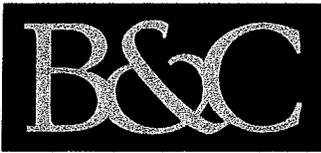
- ◆ The proposed segmentation of the audit:
 - Audit planning
 - Test of internal controls, risk assessment, and prepare confirmations
 - Field work
 - Management discussion and review
- ◆ We will interview accounting and non-accounting staff to gain an understanding of and document all relevant systems and internal control structures.
- ◆ The approach to be taken in determining laws and regulations that will be subject to audit test work will be based on Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
- ◆ The approach to be taken for drawing audit samples, for purposes of tests and compliance, will be conducted based on discussions with management and our review of controls in place surrounding compliance. The number of items selected for sampling of test and controls will be based on the population size.

Identification of Anticipated Potential Audit Problems

- ◆ We do not anticipate any audit problems, except for unavailability of balance sheet and profit & loss or trial balance.

Report Format

- a.) Independent Auditor's Report
- b.) Basic Financial Statements
- c.) Notes to Financial Statements
- d.) Report on Compliance of Internal Control Over Financial Reporting
- e.) Management Comment Letter



BENN & COMPANY CPA'S, PLLC

Michael Benn, CPA
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 • Fax 315.699.1643

PROFESSIONAL EXPERIENCE

President, Benn & Company CPA's, PLLC • Cicero, NY **1997 to Present**
Concentrating in business consulting and outsourcing, auditing, and tax planning and preparation, investments

Partner, Ghezzi & Mitchell, LLP CPA's • Syracuse, NY **1994 to 1997**
Supervised staff of five, managed tax practice, and was responsible for development of own client base

Manager of Accounting and Auditing, **1989 to 1994**
Testone Marshall & Discenza, CPA's • Syracuse, NY **& 1985 to 1988**
Responsible for managing audit, review and compilation engagements, prepared and assisted with client financial forecasts to obtain bank financing

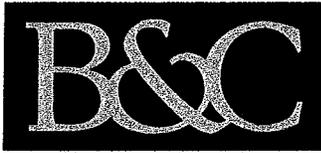
Controller, Jet Management Group, Inc. • Syracuse, NY **1988 to 1989**
Prepared jet aircraft operating budgets and break-even analysis for potential sales and management clients, assisted sales department with aircraft sales and maintained client relations

EDUCATION

- **Certified Public Accountant** **1987**
- **Bachelor's degree in Accounting with a minor in Computer Science** **1985**
LeMoyne College • Syracuse, NY

LOCAL AFFILIATIONS

- **Member, NYS Society of Certified Public Accounts**
- **Member, American Institute of Certified Public Accountants**
- **Audit Committee member CNY Works, Inc. Syracuse NY**
- **Treasurer, North Area Meals On Wheels** **2005 to present**
- **Coach, Girls Junior Softball Coach, Cicero Little League**
- **Former Cicero Town Councilperson** **1997 to 2001**
- **Treasurer and Board Member, CNY Works, Inc** **2010 to present**



BENN & COMPANY CPA'S, PLLC

Patrick Boyle
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 • Fax 315.699.1643

RELEVANT PUBLIC ACCOUNTING EXPERIENCE

Accounting Manager, **Benn & Company CPA's, PLLC** **2008 to Present**

Concentrating on audits of fire districts and non profit entities and various tax preparations

Senior Accountant, **Testone, Marshall and Discenza, CPAs** **1985 to 1989**

Conducted audit, reviews, and compilations for a wide variety of industries including governmental districts and municipalities, non profits, construction, and service organizations. Responsible for audits and financial statement preparation in addition to all areas of payroll, sales, corporate tax research and compliance.

RELEVANT NON PUBLIC ACCOUNTING EXPERIENCE

Consultant, **Robert Half Management Resources** **2007 to 2008**

Senior Tax Accountant responsible for preparation of individual and corporate tax returns

Independent Accounting and Tax Consulting Services **2004 to 2007**

Provided consulting and tax services for small businesses

Treasury Administrator/Tax Manager, **Gaylord Bros** **1999 to 2004**

Daily cash management, responsible for tax filings in 36 states and Canada

Senior Accounting Supervisor/Assistant Controller, **Clestra Cleanroom, Inc.** **1993 to 1999**

Directed the financial statement reporting and tax compliance

EDUCATION

- **Bachelor's degree in Accounting** **1983**
Rochester Institute of Technology, Rochester, NY
- **American Institute of CPAs professional continuing education**
- **CPA candidate**

LOCAL AFFILIATIONS

- **Member, New York State Society of Certified Public Accountants**



BENN & COMPANY CPAs, PLLC

References – Fire Districts:

Cody Fire District
Les Johnson
315-345-0926

Cicero Fire District
Frank Delucia
315-247-2404

Lakeside Fire District
Jim Rolince
315-480-0740

References - Non Profit Entities:

Susan Cooley, CPA
Girl Scout Council of Central New York, Inc.
315-698-9400

Village of North Syracuse Volunteer District
Diane Kufel, Treasurer
315-458-0900

Northern Onondaga County Public library
Kate McCaffrey
315-699-2032

APPENDIX A

TIMING OF SERVICES

We would commence our audit planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties, including that we will, beginning our work on June 15, 2015 and complete our audit and submit our audit report to the District by July 31, 2015.

FEE INFORMATION

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized (Appendix E). We estimate the audit for the year ending December 31, 2014 to be \$6,000 plus out of pocket costs (mileage, posting, coping, etc.).

Our proposal assumes we will plan the audit and conduct on site field work consisting of a discussions with respect to the internal control process, fraud inquiry, and general observation and testing. Once we complete our report we will send a draft copy the Board to discuss and answer any questions and make any necessary revisions prior to issuing the final audit report.

If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge). Our fee is also contingent on prompt responses to requests for information and the timing of services as outlined above.

Our fees assume that your personnel will provide the necessary information and prepare supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You will provide the required elements of the financial statements to be audited.

SIGNATURE OF AGREEMENT

Accepted on behalf of the The Cicero Town Board As Trustees for
The South Bay Fire Department Defined Benefit Length of Service Awards Plan (LOSAP).

X _____
Signature

Date

MASTER COPY
APPENDIX B

PROPOSER GUARANTEES

- I. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.
- II. The Proposer has read Appendixes A-E and Contractual Requirements, and agrees that the rights and prerogatives as detailed are retained by the District.
- III. The Proposer agrees to be bound by the contractual requirements delineated in Appendixes A-E.

Signature of Official: Benn & Company CPAs PLLC

Name (typed): Michael J Benn

Title: President

Firm: Benn & Company CPAs, PLLC

Date: May 5, 2015

APPENDIX C

PROPOSER WARRANTIES

- I. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- II. Proposer warrants that it will not assign, delegate or subcontract its responsibilities under this agreement.
- III. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: Benn & Company CPAs PLLC

Name (typed): Michael J Benn

Title: President

Firm: Benn & Company CPAs, PLLC

Date: May 5, 2015

APPENDIX D

ALL-INCLUSIVE, NOT-TO-EXCEED PRICE

ALL-INCLUSIVE, NOT-TO-EXCEED PRICE

An audit for one year

\$ 6,000
(Plus out of pocket costs)

APPENDIX E
SCHEDULE OF FEES FOR ADDITIONAL AUDITS AND SERVICES
IF REQUESTED BY THE DISTRICT

	<u>HOURLY RATE</u>
PARTNERS	<u>\$150</u>
MANAGERS	<u>\$125</u>
SUPERVISORY STAFF	<u>\$85</u>
STAFF	<u>\$65</u>
OTHER (SPECIFY)	<u>\$50</u>

System Review Report

December 14, 2012

To the Partner of Benn & Company CPAs, PLLC
and the Peer Review Committee of the NYSSCPA Peer Review Program

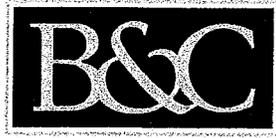
We have reviewed the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by standards, engagements selected for review included an engagement performed under Government Auditing Standards and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC in effect for the year ended March 31, 2012, 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*. Benn & Company CPAs, PLLC has received a peer review rating of *pass*.

Sciarabba Walker & Co. LLP

Sciarabba Walker & Co. LLP



BENN & COMPANY CPAs, PLLC

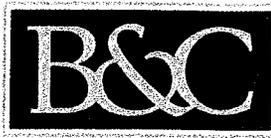
**Proposal to Provide
Professional Services to:
Town of Cicero - NYS Deferred Compensation
Board Administrative Procedures**

Michael Benn, President
Phone: 315-699-0400
5797 State Route 31, Suite 4
Cicero, New York 13039
www.411Fire.com
www.benncompany.com

May 5, 2015

Table of Contents

Transmittal Letter	Pages 1-2
Technical Proposal & Significant Work	Pages 3-5
Peer Review Letter	Page 6
Michael Benn Resume	Page 7
Patrick Boyle Resume	Page 8
References	Page 9
Appendix: Timing of Services and Fee Schedules	Page 10



BENN & COMPANY CPAs, PLLC

May 5, 2015

Ms. Shirlye Stuart
Town Comptroller
c/o Town of Cicero
8236 Brewerton Road
Cicero, NY 13039

Dear Ms. Stuart:

We are pleased to present our proposal to provide professional services to the Town of Cicero (the Town).

SCOPE OF SERVICES

We will perform the Agreed upon Procedures for Town of Cicero NYS Deferred Compensation Board Administrative Procedures as they relate to Section 9005.1 to ensure the salary deferrals by Town employees are properly invested and accounted for the year ended December 31, 2014.

This engagement we will conduct the specific administrative procedures listed below.

- Account balances by investment option and in the aggregate.
- Deferrals reported by the plan sponsor, by individual participant and in the aggregate.
- Remittance of deferrals to the trustee in a timely manner.
- Accounting of deferrals between pre-tax and Roth designated contributions.
- Application of deferral limitations and payment of required minimum distributions.
- Administration of regular distributions, unforeseeable emergency distributions, and loans.
- Processing of deferral and asset allocation changes in a timely manner.
- Disclosure of plan level and participant level fees to participants and allocation of such fees.
- Notification to employees of the plan and enrollment opportunities.

KEY ENGAGEMENT PERSONNEL

Michael Benn, CPA and president of the firm, will directly supervise, being assisted by Patrick Boyle and other staff as deemed necessary. Michael has thirty years of auditing experience and has four years of prior elected government service experience. He will provide valuable insight into this engagement.

TIMING OF SERVICES

We would commence our planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties. The field work and the final report we anticipate will be completed by August 14, 2015.

FEE INFORMATION

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized. (See Appendix.)

If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge).

Our fees assume that your personnel will assist us with gathering necessary information and preparing supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You are responsible for providing the required elements necessary to complete the engagement.

We believe we are best qualified firm to perform the work as we currently serve as either auditors or consultants to a great number of other local government agencies.

We appreciate the opportunity to be of service to you and if we were selected as your independent auditor, we would be available at your request to assist you in other business matters, as the need arises. Those engagements would be separate and distinct from the audit of your financial statements. This quote will expire on May 22, 2015.

Sincerely,

Benn & Company CPAs PLLC

Michael Benn, CPA
President

Independence

- ◆ The firm is independent with respect to the Town of Cicero according to the standards established by the government audit standards issued by the Comptroller General of the United States.

Firm Qualifications and Experience

- ◆ Consists of seven staff, 2 CPAs and 2 CPA candidates and performs a variety of accounting, auditing and consulting services. Highly qualified at accounting system design and internal control improvement. Two accountants and one support person, as needed, will be employed in this engagement full time.
- ◆ We are primarily focused on governments as clients in many areas.
- ◆ See our attached peer review letter. The peer review did specifically review our government audits.
- ◆ Office located in Cicero, NY.
- ◆ Consultant to various government agencies to implement and assist in strengthening internal controls and compliance.
- ◆ Has not had any federal, state desk review or filed review audits.
- ◆ Affiliated with Association of Fire Districts of the State of New York
- ◆ Presenter at the Fire District Association meetings encompassing Onondaga, Madison, Oswego, and Cortland counties
- ◆ Monitor deadlines to help assure compliance.

Partner and Supervisory Qualifications and Experience

- ◆ Michael Benn, CPA (licensed in New York State) has 30 years of experience in public accounting. He has experience in all aspects of government, as a former Town councilor, auditor and consultant. See his resume attached.
- ◆ Patrick Boyle (CPA candidate) has over 30 years of accounting experience. He has performed at least six other Justice Department audits in addition to several municipality and other governmental district audits. He also is an audit coordinator for many other fire districts throughout Onondaga County. He's well-versed in all aspects of the New York State Justice Court Fund handbook and reporting as well as the Office of the State Comptroller Accounting and Reporting, in addition to the Annual Update Document (AUD) reporting requirements. He has been a presenter for various topics of interest at the Central Region Fire District quarterly meetings, the annual Ellenville and Turning Stone Fire Chief's Conferences, as well as the Onondaga County Small Business Development Center. To maintain competency he annually completes at least 40 hours of continuing professional education. See attached resume.

Similar Engagements

- ◆ Performed attest services for Town of Schroepfel Justice Department.
- ◆ Audited the Belgium Cold Springs Fire District, Cody Fire District, Fabius Fire District, Erieville Fire District, and Plainville Fire District.
- ◆ Consultant to Brewerton Fire District, Cicero Fire District, Lysander Fire District, Lakeside Fire District, Lyncourt Fire District, and Spafford Fire District.
- ◆ See attached list of significant engagements.

Listing of significant related work experience

1. Past services performed for local government audits.

Scope of work	Engagement Partners	Local Government Agencies	Telephone Number
Attestation	Michael Benn	Town of Schroepel, Justice Court Becky Denbleyker	315-695-6177
Attestation	Michael Benn	Town of Clay, Justice Court Damian Ulatowski	315-652-3800
Audit	Michael Benn	Cody Fire District, Les Johnson	315-593-1143
Audit	Michael Benn	Fabius Fire District, Tom Herlihy	315-683-5309
LOSAP Audit	Michael Benn	Erieville Fire District, Pat Massett	315-662-7645
Audit	Michael Benn	Plainville Fire District, Kathy Thomas	315-635-6537

2. Michael Benn and Patrick Boyle performed prior audits for the City of Syracuse, and the Village of Cayuga, and Town of Clay.
3. Provide complete accounting department services for many fire districts including preparation of the Annual Updated Document state reports (AUD) for (2004-present).
4. Provide consulting services to other fire districts including conversion of their accounting systems to QuickBooks® in a format that conforms directly to the state report (2007-present), including implementing the modified accrual basis of accounting.
5. Educate fire districts on audit requirements for financial statement and LOSAP programs and how to comply (2007-present).
6. Provide consulting and audit services to various nonprofit entities including the EMS industry (2004-current).
7. Provide(d) CFO services to two nonprofits to streamline their accounting systems and oversee financial reporting (2007-present).
8. Currently serving on the audit committee of a large nonprofit.
9. Guest speakers at Onondaga County Fire District Commissioner's Meeting.
10. Prepared presentation materials and attended Ellenville NYS Fire District convention and the Turning Stone Annual Fire Chief's Conference.

Specific Engagement Approach

- ◆ The proposed segmentation of the engagement:
 - Planning
 - Field work
 - Management discussion and review
- ◆ We will interview accounting and non-accounting staff to gain an understanding of and document all relevant systems and internal control structures.
- ◆ The approach will be subject to test work will be as set forth by the agreed upon procedures as outlined.

Identification of Anticipated Potential Problems

- ◆ We do not anticipate any problems with this engagement.

Report Format

- a.) Independent Accountant's Report
- b.) Summary of Procedures and Findings
- c.) Management Comment Letter (if necessary)

System Review Report

December 14, 2012

To the Partner of Benn & Company CPAs, PLLC
and the Peer Review Committee of the NYSSCPA Peer Review Program

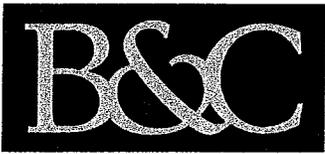
We have reviewed the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by standards, engagements selected for review included an engagement performed under Government Auditing Standards and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC in effect for the year ended March 31, 2012, 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*. Benn & Company CPAs, PLLC has received a peer review rating of *pass*.

Sciarabba Walker & Co. LLP

Sciarabba Walker & Co. LLP



BENN & COMPANY CPA'S, PLLC

Michael Benn, CPA
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 • Fax 315.699.1643

PROFESSIONAL EXPERIENCE

President, Benn & Company CPA's, PLLC • Cicero, NY **1997 to Present**
Concentrating in business consulting and outsourcing, auditing, and tax planning and preparation, investments

Partner, Ghezzi & Mitchell, LLP CPA's • Syracuse, NY **1994 to 1997**
Supervised staff of five, managed tax practice, and was responsible for development of own client base

Manager of Accounting and Auditing, **1989 to 1994**
Testone Marshall & Discenza, CPA's • Syracuse, NY **& 1985 to 1988**
Responsible for managing audit, review and compilation engagements, prepared and assisted with client financial forecasts to obtain bank financing

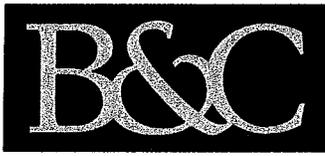
Controller, Jet Management Group, Inc. • Syracuse, NY **1988 to 1989**
Prepared jet aircraft operating budgets and break-even analysis for potential sales and management clients, assisted sales department with aircraft sales and maintained client relations

EDUCATION

- **Certified Public Accountant** **1987**
- **Bachelor's degree in Accounting with a minor in Computer Science** **1985**
LeMoyne College • Syracuse, NY

LOCAL AFFILIATIONS

- **Member, NYS Society of Certified Public Accounts**
- **Member, American Institute of Certified Public Accountants**
- **Audit Committee member CNY Works, Inc. Syracuse NY**
- **Treasurer, North Area Meals On Wheels**
- **Coach, Girls Junior Softball Coach, Cicero Little League**
- **Former Cicero Town Councilperson** **1997 to 2001**



BENN & COMPANY CPA'S, PLLC

Patrick Boyle
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 • Fax 315.699.1643

RELEVANT PUBLIC ACCOUNTING EXPERIENCE

Accountant, Benn & Company CPA's, PLLC **2008 to Present**
Concentrating on audits of fire districts and nonprofit entities and various tax preparations

Senior Accountant, Testone, Marshall and Discenza, CPAs **1985 to 1989**
Conducted audit, reviews, and compilations for a wide variety of industries including construction, service, municipalities and non profit organizations. Responsible for financial statement preparation in addition to all areas of payroll, sales, corporate tax research and compliance.

RELEVANT NON PUBLIC ACCOUNTING EXPERIENCE

Consultant, Robert Half Management Resources **2007 to 2008**
Senior Tax Accountant responsible for preparation of individual and corporate tax returns

Independent Accounting and Tax Consulting Services **2004 to 2007**
Provided consulting and tax services for small businesses

Treasury Administrator/Tax Manager, Gaylord Bros **1999 to 2004**
Daily cash management, responsible for tax filings in 36 states and Canada

Senior Accounting Supervisor/Assistant Controller, Clestra Cleanroom, Inc. **1993 to 1999**
Directed the financial statement reporting and tax compliance

EDUCATION

- **Bachelor's degree in Accounting** **1983**
Rochester Institute of Technology, Rochester, NY
- **American Institute of CPAs professional continuing education**
- **CPA candidate**

LOCAL AFFILIATIONS

- **Member, New York State Society of Certified Public Accountants**



BENN & COMPANY CPAs, PLLC

References – Justice Court-Audits:

Town of Clay, Justice Court
Damian Ulatowski
315-652-3800

Town of Schroepel, Justice Court
Becky Denbleyker
315-695-6177

References – Fire Districts:

Cicero Fire District
Frank Delucia
315-247-2404

Lakeside Fire District
Jim Rolince
315-480-0740

References - Non Profit Entities:

Girl Scout Council of Central New York, Inc.
315-698-9400

Village of North Syracuse Volunteer District
Diane Kufel, Treasurer
315-458-0900

Northern Onondaga County Public library
Kate McCaffrey
315-699-2032

Current and past experience in non profit audits and other services:

Town of Schroepel – Justice Court
Town of Clay – Justice Court
Syracuse Industrial Development Agency
Community Development of Syracuse, NY
Village of Cayuga
Town of Salina
Spafford Fire District
Lyncourt Fire District
Cody Fire District
Belgium Cold Springs Fire District
Brewerton Fire District
Cicero Free Library
Syracuse Economic Development Corporation
Friends of the CanTeen
North Area Meals on Wheels

APPENDIX

TIMING OF SERVICES

We would commence our planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties. Subject to your approval we would anticipate beginning our work on or about July 24, 2015. Our goal would be to complete our field work by August 3, 2015 and issue our report by August 14, 2015.

FEE SCHEDULE

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized. However, we estimate that this engagement will not exceed \$1,600.

If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge). Our fee is also contingent on the timing of services as outlined above.

Our fees assume that your personnel will assist us with gathering necessary information and preparing supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You will provide the required elements of the financial statements to be audited including required footnote disclosures and any other required supplemental information.

SIGNATURE OF AGREEMENT

Accepted on behalf of the Town of Cicero:

X _____
Signature

Date



BENN & COMPANY CPAs, PLLC

**Proposal to Provide
Professional Services to:
Town of Cicero Justice's
Compliance with New York
State Reporting**

Michael Benn, President
Phone: 315-699-0400
5797 State Route 31, Suite 4
Cicero, New York 13039
www.411Fire.com
www.benncompany.com

May 5, 2015

Table of Contents

Transmittal Letter	Pages 1-2
Technical Proposal & Significant Work	Pages 3-5
Peer Review Letter	Page 6
Michael Benn Resume	Page 7
Patrick Boyle Resume	Page 8
References	Page 9
Appendix: Timing of Services and Fee Schedules	Page 10



BENN & COMPANY CPAs, PLLC

May 5, 2015

Ms. Shirlye Stuart
Town Comptroller
c/o Town of Cicero
8236 Brewerton Road
Cicero, NY 13039

Dear Ms. Stuart:

We are pleased to present our proposal to provide professional services to the Town of Cicero (the Town).

SCOPE OF SERVICES

We will perform the Agreed Upon Procedures for Town of Cicero Justices as they relate to the financial data of the Justices' bank accounts and records for the year ended December 31, 2014.

This engagement will evaluate the Town's Assertion that the court clerk's reporting to the New York State Department of Justice for the respective funds are properly accounted for, monitored and reviewed by the Town's Justices. The New York State Department of Justice Court Handbook annual check list for review of the justice court records will be utilized to evaluate the assertions as set forth in the attached Addendum.

The procedures for the Town's Justice Center will be performed in accordance with the New York State Uniform Justice Court Act and in compliance with Section 2019-a in addition to standards developed by the American Institute of Certified Public Accountant.

KEY ENGAGEMENT PERSONNEL

Michael Benn, CPA and president of the firm, will directly supervise, being assisted by Patrick Boyle and other staff as deemed necessary. Michael has fourteen years experience with justice center reporting engagements and has four years of prior elected government service experience. He will provide valuable insight into this engagement and the agreed upon procedures.

TIMING OF SERVICES

We would commence our planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties. The field work and the final report we anticipate will be completed by June 30, 2015.

FEE INFORMATION

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized. (See Appendix.)

If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge).

Our fees assume that your personnel will assist us with gathering necessary information and preparing supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You are responsible for providing the required elements necessary to complete the engagement.

We believe we are best qualified firm to perform the work, as we currently serve as either auditors or consultants to a great number of other local government agencies.

We appreciate the opportunity to be of service to you and if we were selected as your independent auditor, we would be available at your request to assist you in other business matters, as the need arises. Those engagements would be separate and distinct from the audit of your financial statements. This quote will expire on May 22, 2015.

Sincerely,

Benn & Company CPAs PLLC

Michael Benn, CPA
President

Technical Proposal

Independence

- ◆ The firm is independent with respect to the Town of Cicero according to the standards established by the government audit standards issued by the Comptroller General of the United States.

Firm Qualifications and Experience

- ◆ Consists of seven staff, 2 CPAs and 2 CPA candidates and performs a variety of accounting, auditing and consulting services. Highly qualified at accounting system design and internal control improvement. Two accountants and one support person, as needed, will be employed in this engagement full time.
- ◆ We are primarily focused on governments as clients in many areas.
- ◆ See our attached peer review letter. The peer review did specifically review our government audits.
- ◆ Office located in Cicero, NY.
- ◆ Consultant to various government agencies to implement and assist in strengthening internal controls and compliance.
- ◆ Has not had any federal, state desk review or filed review audits.
- ◆ Affiliated with Association of Fire Districts of the State of New York
- ◆ Presenter at the Fire District Association meetings encompassing Onondaga, Madison, Oswego, and Cortland counties
- ◆ Monitor deadlines to help assure compliance.

Partner and Supervisory Qualifications and Experience

- ◆ Michael Benn, CPA (licensed in New York State) has 30 years of experience in public accounting. He has experience in all aspects of government, as a former Town councilor, auditor and consultant. See his resume attached.
- ◆ Patrick Boyle (CPA candidate) has over 30 years of accounting experience. He has performed at least six other Justice Department audits in addition to several municipality and other governmental district audits. He also is an audit coordinator for many other fire districts throughout Onondaga County. He's well-versed in all aspects of the New York State Justice Court Fund Handbook and reporting as well as the Office of the State Comptroller Accounting and Reporting, in addition to the Annual Update Document (AUD) reporting requirements. He has been a presenter for various topics of interest at the Central Region Fire District quarterly meetings, the annual Ellenville and Turning Stone Fire Chief's Conferences, as well as the Onondaga County Small Business Development Center. To maintain competency he annually completes at least 40 hours of continuing professional education. See attached resume.

Similar Engagements

- ◆ Performed attest services for Town of Schroepfel Justice Department.
- ◆ Audited the Belgium Cold Springs Fire District, Cody Fire District, Fabius Fire District, Erieville Fire District, and Plainville Fire District.
- ◆ Consultant to Brewerton Fire District, Cicero Fire District, Lysander Fire District, Lakeside Fire District, Lyncourt Fire District, and Spafford Fire District.
- ◆ See attached list of significant engagements.

Town of Cicero

Listing of significant related work experience

1. Past services performed for local government audits.

Scope of work	Engagement Partners	Local Government Agencies	Telephone Number
Attestation	Michael Benn	Town of Schroepel, Justice Court Becky Denbleyker	315-695-6177
Attestation	Michael Benn	Town of Clay, Justice Court Damian Ulatowski	315-652-3800
Audit	Michael Benn	Cody Fire District, Les Johnson	315-593-1143
Audit	Michael Benn	Fabius Fire District, Tom Herlihy	315-683-5309
LOSAP Audit	Michael Benn	Erieville Fire District, Pat Massett	315-662-7645
Audit	Michael Benn	Plainville Fire District, Kathy Thomas	315-635-6537

2. Michael Benn and Patrick Boyle performed prior audits for the City of Syracuse, and the Village of Cayuga, and Town of Clay.
3. Provide complete accounting department services for many fire districts including preparation of the Annual Updated Document state reports (AUD) for (2004-present).
4. Provide consulting services to other fire districts including conversion of their accounting systems to QuickBooks® in a format that conforms directly to the state report (2007-present), including implementing the modified accrual basis of accounting.
5. Educate fire districts on audit requirements for financial statement and LOSAP programs and how to comply (2007-present).
6. Provide consulting and audit services to various nonprofit entities including the EMS industry (2004-current).
7. Provide(d) CFO services to two nonprofits to streamline their accounting systems and oversee financial reporting (2007-present).
8. Currently serving on the audit committee of a large nonprofit.
9. Guest speakers at Onondaga County Fire District Commissioner's Meeting.
10. Prepared presentation materials and attended Ellenville NYS Fire District convention and the Turning Stone Annual Fire Chief's Conference.

Specific Engagement Approach

- ◆ The proposed segmentation of the engagement:
 - Planning
 - Test of internal controls, risk assessment, and prepare confirmations
 - Field work
 - Management discussion and review
- ◆ We will interview accounting and non-accounting staff to gain an understanding of and document all relevant systems and internal control structures.
- ◆ The approach to be taken in determining laws and regulations that will be subject to test work will be as set forth by the agreed upon procedures as outlined in Section 2019-a of the New York State Uniform Justice Court Act in addition to the standards set forth by the American Institute of Certified Public Accountants and standards applicable to agreed upon procedures.
- ◆ The approach to be taken for drawing audit samples, for purposes of tests and compliance, will be conducted based on discussions with management and our review of controls in place surrounding compliance. The number of items selected for sampling of test and controls will be based on the population size.

Identification of Anticipated Potential Problems

- ◆ We do not anticipate any problems with this engagement.

Report Format

- a.) Independent Accountant's Report
- b.) Summary of Procedures and Findings
- c.) Management Comment Letter (if necessary)

System Review Report

December 14, 2012

To the Partner of Benn & Company CPAs, PLLC
and the Peer Review Committee of the NYSSCPA Peer Review Program

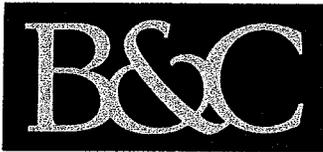
We have reviewed the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC (the firm) in effect for the year ended March 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by standards, engagements selected for review included an engagement performed under Government Auditing Standards and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Benn & Company CPAs, PLLC in effect for the year ended March 31, 2012, 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*. Benn & Company CPAs, PLLC has received a peer review rating of *pass*.

Sciarabba Walker & Co. LLP

Sciarabba Walker & Co. LLP



BENN & COMPANY CPA'S, PLLC

Michael Benn, CPA
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 - Fax 315.699.1643

PROFESSIONAL EXPERIENCE

President, Benn & Company CPA's, PLLC - Cicero, NY **1997 to Present**
Concentrating in business consulting and outsourcing, auditing, and tax planning and preparation, investments

Partner, Ghezzi & Mitchell, LLP CPA's - Syracuse, NY **1994 to 1997**
Supervised staff of five, managed tax practice, and was responsible for development of own client base

Manager of Accounting and Auditing, **1989 to 1994**
Testone Marshall & Discenza, CPA's - Syracuse, NY **& 1985 to 1988**
Responsible for managing audit, review and compilation engagements, prepared and assisted with client financial forecasts to obtain bank financing

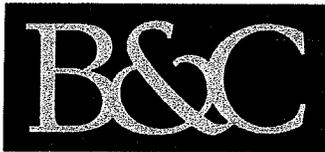
Controller, Jet Management Group, Inc. - Syracuse, NY **1988 to 1989**
Prepared jet aircraft operating budgets and break-even analysis for potential sales and management clients, assisted sales department with aircraft sales and maintained client relations

EDUCATION

- **Certified Public Accountant** **1987**
- **Bachelor's degree in Accounting with a minor in Computer Science** **1985**
LeMoyne College - Syracuse, NY

LOCAL AFFILIATIONS

- **Member, NYS Society of Certified Public Accounts**
- **Member, American Institute of Certified Public Accountants**
- **Audit Committee member CNY Works, Inc. Syracuse NY**
- **Treasurer, North Area Meals On Wheels**
- **Coach, Girls Junior Softball Coach, Cicero Little League**
- **Former Cicero Town Councilperson** **1997 to 2001**



BENN & COMPANY CPA'S, PLLC

Patrick Boyle
5797 State Route 31 Cicero, NY 13039
Phone 315.699.0400 • Fax 315.699.1643

RELEVANT PUBLIC ACCOUNTING EXPERIENCE

Accountant, **Benn & Company CPA's, PLLC** **2008 to Present**
Concentrating on audits of fire districts and non profit entities and various tax preparations

Senior Accountant, **Testone, Marshall and Discenza, CPAs** **1985 to 1989**
Conducted audit, reviews, and compilations for a wide variety of industries including construction, service, municipalities and non profit organizations. Responsible for financial statement preparation in addition to all areas of payroll, sales, corporate tax research and compliance.

RELEVANT NON PUBLIC ACCOUNTING EXPERIENCE

Consultant, **Robert Half Management Resources** **2007 to 2008**
Senior Tax Accountant responsible for preparation of individual and corporate tax returns

Independent Accounting and Tax Consulting Services **2004 to 2007**
Provided consulting and tax services for small businesses

Treasury Administrator/Tax Manager, **Gaylord Bros** **1999 to 2004**
Daily cash management, responsible for tax filings in 36 states and Canada

Senior Accounting Supervisor/Assistant Controller, **Clestra Cleanroom, Inc.** **1993 to 1999**
Directed the financial statement reporting and tax compliance

EDUCATION

- **Bachelor's degree in Accounting** **1983**
Rochester Institute of Technology, Rochester, NY
- **American Institute of CPAs professional continuing education**
- **CPA candidate**

LOCAL AFFILIATIONS

- **Member, New York State Society of Certified Public Accountants**



BENN & COMPANY CPAs, PLLC

References – Justice Court-Audits:

Town of Clay, Justice Court
Damian Ulatowski
315-652-3800

Town of Schroepfel, Justice Court
Becky Denbleyker
315-695-6177

References – Fire Districts:

Cicero Fire District
Frank Delucia
315-247-2404

Lakeside Fire District
Jim Rolince
315-480-0740

References - Non Profit Entities:

Girl Scout Council of Central New York, Inc.
315-698-9400

Village of North Syracuse Volunteer District
Diane Kufel, Treasurer
315-458-0900

Northern Onondaga County Public library
Kate McCaffrey
315-699-2032

Current and past experience in non profit audits and other services:

Town of Schroepfel – Justice Court
Town of Clay – Justice Court
Syracuse Industrial Development Agency
Community Development of Syracuse, NY
Village of Cayuga
Town of Salina
Spafford Fire District
Lyncourt Fire District
Cody Fire District
Belgium Cold Springs Fire District
Brewerton Fire District
Cicero Free Library
Syracuse Economic Development Corporation
Friends of the CanTeen
North Area Meals on Wheels

APPENDIX

TIMING OF SERVICES

We would commence our planning upon the signing of our engagement letter (to be provided). The engagement letter will specify the terms and conditions of our work and the responsibilities of the parties. Subject to your approval we would anticipate beginning our work on or about June 1, 2015. Our goal would be to complete our field work by June 15, 2015 and issue our report by June 30, 2015.

FEE SCHEDULE

Our fees for the above services would be billed at our standard hourly rates of the personnel utilized. However, we estimate that this engagement will not exceed \$1,900 for the audit.

If some unforeseen circumstance arises we will discuss it with you before taking any further action or incurring any additional costs (i.e. unavailability of records, discovery of fraud, or similar situations beyond our control or knowledge). Our fee is also contingent on the timing of services as outlined above.

Our fees assume that your personnel will assist us with gathering necessary information and preparing supporting schedules as needed (list to be provided). It also assumes that we will have full access to all the books and records of the organization, as well as full access to those involved in the accounting and administrative process. You will provide the required elements of the financial statements to be audited including required footnote disclosures and any other required supplemental information.

SIGNATURE OF AGREEMENT

Accepted on behalf of the Town of Cicero:

X

Signature

Date

Motion by Councilor Cushman

ACCEPTING A TOWN CREDIT CARD POLICY

WHEREAS, the Town of Cicero ACCEPTS a Credit Card Policy as a requirement to implement the use of a Town multi use credit card.

WHEREAS, all "VISA" cards will be designated to individual employees for purchases designated by departmental managers for appropriated and approved purchases only.

WHEREAS, the Town Comptroller will secure and be responsible for all cards issued to town employees.

RESOLVED, the Cicero Town Board accepts the Credit Card Policy and agrees that the following employees, managed by the Town Comptroller are authorized to use such cards.

**TOWN OF CICERO
CREDIT CARD POLICY**

A. Use of Credit Cards

The Town Board recognizes that the use of a credit card is required in certain transactions and establishes the following:

1. Authorizes the use of credit cards for official authorized government purchases or acquisitions.
2. All purchases made with these cards must be in compliance with the Town's purchasing, contracting, and other applicable policies.
3. Credit cards will be assigned in the name of the Town of Cicero, or specific Town Departments and employees within that department.

B. Security

The Comptroller's Office will maintain all Town credit cards. Additional credit cards for specific departments will be issued on a case by case basis and must be approved by the Town Comptroller through the purchase order system. A lost or stolen card will be reported to the Comptroller Office immediately with the pertinent information regarding its disappearance. The Comptroller will immediately report any lost or stolen credit cards to the issuing vendor.

C. Liability/Unauthorized Usage

The use of a credit card is authorized for Town business only.

Liability

1. Any unauthorized purchases shall be the responsibility of the department head and or individual making the purchase and they are personally liable for payment, interest, or fees thereof.
2. Any individual who makes an unauthorized purchase could be subject to disciplinary action up to and including termination.

Unauthorized Uses

1. Personal charges on all credit cards are prohibited, even if the intent is to reimbursement the Town.
2. Cash advances on all credit cards are prohibited.
3. Purchases not authorized by the department head or without PO approval are prohibited.

D. Purchase Procedures

It is the responsibility of the department head and employee making the purchase to adhere to the following procedures:

1. Submit requisition to the Purchasing Director
2. Receipt of approved PO from the Comptroller
3. Sign out credit card
4. Return credit card along with receipt to Department Head

Any questions on the use of a credit card should be directed to the Comptroller's Office.

Adopted :xx/xx/2015

Memorandum

TO: Cicero Town Board Members

FROM: Justice Court

DATE: April 30, 2015

RE: Copier: Canon F159400 Serial Number HDU15812

Motion to approve the resolution to declare the Cannon F159400 Serial Number HDU15812, formally used on the dais for the Justice Department as surplus (no use to the town) and to authorize for disposal.

AGENDA

TO: Town Board
FROM: Jody L. Rogers
DATE: May 8, 2015
RE: AGENDA ITEMS – May 13, 2015

Purchase Approvals

ITEM: Play Ball field material and field lining chalk for Central Park (Cicero Little League)
VENDOR: Northern Nurseries
AMOUNT: \$1063.20 (Paid by Youth League Participant Fee)
Budget Code: A7110.459CL

ITEM: Replace pavilion Plank Road Park West Entrance
VENDOR: Yankee Construction
AMOUNT: \$13118.31
Budget Code: A7110.45

ITEM: Concrete floor for Plank Road Park Pavilion
VENDOR: Steve Cooley Masonry
AMOUNT: \$2580
Budget Code: A7110.45

ITEM: Replace garage door (commercial grade) on storage building Gateway Park
VENDOR: Bonnet Sales and Service, Inc
AMOUNT: \$1280
Budget Code: A7110.40

ITEM: Infield Mix - \$35/cy
VENDOR: Mill Creek
AMOUNT: \$2240
Budget Code: A7110.45 \$560
A7110.459CL \$1120
A7110.459NL \$560

ITEM: Landscape rocks for Riverfront Park
VENDOR: Kinsella
AMOUNT: \$2000 (part of LWRPII Grant funds)
Budget Code: A69894LWRPII

ITEM: School Use for Summer Day Camp
VENDOR: Treasurer, North Syracuse Central School District
AMOUNT: \$7995
Budget Code: B7140.54 (via fees)

ITEM: Shirts for Summer Programs/Participants
VENDOR: Landmark Graphics
AMOUNT: Not to exceed \$1500
Budget Codes: B7140.40, B7140.43, B7020.44

ITEM: Supplies for Day Camp
VENDOR: S&S Worldwide
AMOUNT: not to exceed \$1500
Budget Code: B7140.40



200 NORTHERN CONCOURSE
P.O. BOX 4949
SYRACUSE, NY 13221-4949

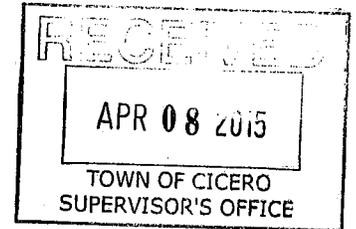
Central New York's Water Authority

www.ocwa.org

March 31, 2015

PHONE: (315) 455-7061
FAX: (315) 455-8510

Ms. Jessica Zambrano, Supervisor
Town of Cicero
8236 S. Main St.
Cicero, NY 13039



RE: OCWA Project No. 9755
Install 3 Hydrants
Contemporary Home Suites Apartments
Town of Cicero

Dear Ms. Zambrano:

Enclosed please find Map File No. 1108, sheet 1, showing three (3) proposed hydrants in the existing Brewerton WD Ext. 2 for your review.

If the above hydrant meets with your approval, we request that the Town Board duly approve it. Sign and insert date on the enclosed two (2) Applications for Fire Hydrants. Return two (2) copies to our office and retain one copy for your files.

The Developer, Tod Loscombe, will pay for the hydrant installations in conjunction with the 8" Water Main Extension. The Town will be notified when the hydrants are in service, and then will be billed the annual hydrant maintenance rate, which is currently \$61.61 per hydrant per annum.

Thank you for your attention to this matter.

Very truly yours,

OCWA

Patrick Sherlock
Water Systems Construction Engineer

PS:sa
pc: Accounting
Project # 9003755
Enc. M.F. 1108. Sheet 1
2 Applications for Fire Hydrant
Billing Symbol – GLMR

OCWA

APPLICATION FOR FIRE HYDRANTS

Project No. 9003755

Name of Municipality: TOWN OF CICERO
 Billing Address: 8236 SOUTH MAIN STREET, CICERO, NY 13039
 Billing Name (Indicate District, if applicable): BREWERTON WD EXT. 2
 WDWSD CODE # 1307
 Date Resolution Approved by Municipal Board: _____

LOCATION OF HYDRANTS:

1. Hydrant #13941 – Contemporary Home Suites Apartments – 100' south of Walnut Hill Rd.
2. Hydrant #13942 – Contemporary Home Suites Apartments – 425' north of Orangeport Rd.
3. Hydrant #13943 – Contemporary Home Suites Apartments – 115' north of Orangeport Rd.

Application is hereby made to OCWA for the above installation(s), in order to provide fire hydrant service at the property locations as listed above.

It is understood and agreed that fire hydrant service shall be supplied and used only in accordance with Customer Rules of OCWA as now on file at OCWA's office and any modifications, alterations or amendments thereof, which may be hereafter adopted by OCWA.

It is understood and agreed that failure of the Applicant to give prompt written notice to have the fire hydrant service discontinued will make the Applicant liable for all charges until the time of written notification.

Type name: _____

Sign name: _____

Title: _____ Date: _____

Sign 2 forms

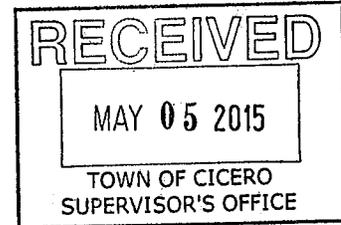
Distribution: 1 signed copy Municipality retains
 2 signed copies OCWA
 Business Office
 Engineering Project File

Town of Cicero Police Department

INTER OFFICE MEMO



DATE: May 5, 2015
TO: Town Board
FROM: Chief Joseph Snell
RE: \$1,000 Deductible
CC:



Request Town Boeard Approval for a \$1,000.00 deductible.

On April 12, 2015 a marked patrol unit (VIN# 81638) was involved in a preventable accident. The insurance company has approved the repairs at a cost of \$4,430.59. The Town is responsible for a \$1,000 deductible. The repair will be completed at Burdick's Collision Center in Drivers Village.

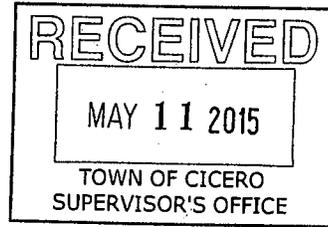
Sincerely,

Joseph F. Snell
Chief of Police

A large, stylized handwritten signature in black ink, appearing to be "J. Snell".

5/5/15
Date

Memo



To: Supervisor, Town Board
From: Tracy
Date: May 11,, 2015
Subject: Town Hall Building – American with Disabilities Act (ADA) Bathrooms
TBM: May 13, 2015

Please find attached the proposals to have the men and women's bathrooms located on the west side of town hall building made compliant with American with Disabilities Act (ADA) requirements.

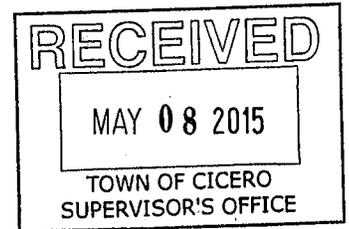
Resolution:

Councilor _____ move the adoption of a resolution to approve an expenditure not to exceed \$ _____ to _____ for the west side of the Town Hall Building bathrooms to be made compliant with The American with Disabilities Act (ADA) requirements.

Please contact me prior to the May 13th meeting if you have any questions.

**CICERO TOWN
CLERK'S OFFICE**

Memo



To: Town Board, Highway Department

From: Tracy Cosilmon

Dates: May 7, 2015

Re: Town Board Meeting – May 13, 2015

I would like approval for the Town Board to enter into an agreement with Northeast Beaver & Predator Management (Gary Suter), 101 Lewis Road, Bernhards Bay, NY 13028 for the Town of Cicero. The term of this agreement shall be the 13th day of May 2015 until the 31st day of December 2015. A copy of the agreement has been attached for your review.

Resolution:

Councilor _____ moved the adoption of a resolution for approval for the Town Board to enter into an agreement with Northeast Beaver & Predator Management (Gary Suter), 101 Lewis Road, Bernhards Bay, NY 13028 for the Town of Cicero, a municipal corporation of the State of New York, 8236 Brewerton Road, Cicero, NY 13039. The term of this agreement shall be the 13th day of May 2015 until the 31st day of December 2015. Motion was seconded by Councilor _____.

Ayes - ____ and Noes- ____.

Please contact me prior to the meeting if you have any questions.

NORTHEAST BEAVER & PREDATOR
AGREEMENT
(2015)

This agreement by and between Northeast Beaver & Predator Management (Gary Suter), 101 Lewis Road, Bernhards Bay, NY 13028 for the Town of Cicero, a municipal corporation of the State of New York, 8236 Brewerton Road, Cicero, NY, 13039, (Town)

WITNESS

For and in consideration of the mutual covenants and promises contained herein, the parties hereby mutually agree as follows:

1. The Town designates Northeast Beaver & Predator Management (Gary Suter) as the party responsible for beaver control in the Town, and authorizes Northeast Beaver & Predator Management (Gary Suter) to trap and remove beavers from the town limits of the Town in accordance with the terms and conditions of this agreement.

2. The term of this agreement shall be the 13th day of May 2015 until the 31st day of December 2015. Northeast Beaver & Predator Management (Gary Suter) shall provide new license number as of October 1, 2015 (Gary Suter's – License #1198, expires September 30, 2015) to the Town simultaneously upon execution of this agreement.

3. Northeast Beaver & Predator Management (Gary Suter) will promptly respond to all notifications of problems from the officers and employees and agents of the Town, and Northeast Beaver & Predator Management (Gary Suter) will exercise his expertise in the collection and removal of all beavers, as directed by said officers, employees and agents of the Town.

4. The Town agrees to pay Northeast Beaver & Predator Management (Gary Suter) the sum of Fifty Dollars (\$50.00) for each nuisance animal removed by Northeast Beaver & Predator Management (Gary Suter). The Town agrees to pay Northeast Beaver & Predator Management (Gary Suter) Fifty and No/100 Dollars (\$50.00) for each beaver and each beaver dam that is destroyed and removed by Northeast Beaver & Predator Management (Gary Suter), so long as such removal is as per New York State permit. The

Town agrees that Northeast Beaver & Predator Management (Gary Suter) will not charge for removal of beavers found on all designated Town Roads. Northeast Beaver & Predator Management (Gary Suter) shall provide an invoice for any services rendered to the Town, to the attention of the Town Clerk, within thirty (30) days of providing the service. All fees paid to Northeast Beaver & Predator Management (Gary Suter) pursuant to this agreement shall not exceed a total of \$1,000.00 without further authorization of the Town.

5. The Town agrees to provide Northeast Beaver & Predator Management (Gary Suter) with contact information for all persons calling the Town and relating problems regarding beavers, to which Northeast Beaver & Predator Management (Gary Suter) shall respond, such that Northeast Beaver & Predator Management (Gary Suter) may advise the party calling the Town of a Twenty-Five and No/100 Dollar (\$25.00) service charge for the first time that Northeast Beaver & Predator Management (Gary Suter) must go on or about the premises of the person calling. Northeast Beaver & Predator Management (Gary Suter) shall explain that this charge is a one-time fee per property per contract year and is meant to compensate Northeast Beaver & Predator Management (Gary Suter) for the necessary tracking, analysis, and other expert services performed in identifying the particular aspects of the problems on the premises of the party call the Town. It is understood that in no event shall the Town be responsible for this service charge and that it shall be the sole responsibility of Northeast Beaver & Predator Management (Gary Suter) to recover such service charge from the party calling the Town.

6. Northeast Beaver & Predator Management (Gary Suter) hereby agrees that he will indemnify and hold the TOWN harmless on account of any liability that the town may incur as a result of Northeast Beaver & Predator Management (Gary Suter) actions.

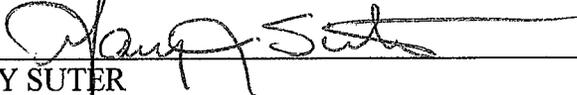
7. Northeast Beaver & Predator Management (Gary Suter) hereby warrants that he is licensed by the Department of Environmental Conservation of the State of New York and is skilled in the trapping and removal of nuisance animals and other pests.

8. The Town may terminate this agreement at any time upon providing thirty (30) days' written notice to Northeast Beaver & Predator Management (Gary Suter), via certified

mail, return receipt requested, at the address above specified.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals this _____
day of _____ 2015.

NUISANCE WILDLIFE CONSERVATION PERMIT _____ EXPIRES: _____

BY: 
GARY SUTER
NORTHEAST BEAVER & PREDATOR MANAGEMENT

TOWN OF CICERO

BY: _____
JESSICA ZAMBRANO, TOWN SUPERVISOR

**CICERO TOWN
CLERK'S OFFICE**

Memo

To: Supervisor, Town Board, Zoning/Planning, Police
From: Tracy
Date: May 7, 2015
Re: Firework Permit Approval – Fort Brewerton/Greater Oneida
Chamber of Commerce
TBM: May 15, 2015

Please find attached the Application for request from American Fireworks Display, LLC., for Fort Brewerton/Greater Oneida Lake Chamber of Commerce to be held in Brewerton (475' off Kathan Rd) on Friday, July 3, 2015 at dusk. I have acquired all the necessary signatures and all the information from the Fireworks Coordinator for American Fireworks Display, LLC. I am requesting approval to accept the Fireworks Permit Fee in the amount of \$75.00 and have the supervisor execute the Fireworks Permit.

check #3839

If you have any questions, please feel free to contact me 699-8109 or clerk@ciceronewyork.net, before the Town Board Meeting on May 13, 2015.

Thank you

Tracy

Town of Cicero
Application for Permit for
Public Display of Fireworks

Town of Cicero, 8236 Brewerton Road, Cicero, NY 13039

The following information is requested pursuant to:

- Town Code, Chapter 109
- New York State Penal Law Section 405
- NYS FC 3308
- NFPA - 1123, 1124 and 1126

Failure to provide information may be grounds for denial of a fireworks display permit. The Town of Cicero requires a 10-day processing period and a \$75.00 permit fee.

Application Date: 5/5/15

Sponsor of the show: Fort Brewerton / Greater Oneida Lake Chamber of Commerce
Contact Person: Dan DeVaul
Address: 883 County Rt 37, General Square, NY
Phone: 315-447-6587

Display Company Name: American Fireworks Display, LLC
Contact Person: Kevin Fritschler / Stephanie Hughes
Address: PO Box 980, Oxford, NY 13830
Telephone # 607-216-3011 / 607-647-9703
NYS Dept. of Labor Explosives License # D-5171 Expires: 4/30/2016

As a condition of granting the permit, the town must require an adequate bond or indemnity insurance policy, of which coverage may not be less than \$1 million for the payment of damages to any people or property resulting from the fireworks display. The town should ensure that the terms of the bond or indemnity insurance policy covers it and its officers and employees from any liability.

Operator - Name of the certified pyrotechnician who will be in charge of the display

Name	Certificate #	Expires
<u>Kevin Fritschler</u>	<u>PR-95</u>	<u>10/2015</u>

Authorized Assistants: Names of the individuals who are authorized by the operator to work on the show, identified either by their certificate number and expiration date, if they are certified, or by their age and phone number, if they are not certified.

Name	Certificate# / Age	Expires / Phone
<u>See attached List</u>		

(Continue on a separate sheet, if necessary).

- (B) Display Date/Time: 7/3/15 Expected Duration: 30mins
(C) Display Location: Katman Rd - Shore line of Oneida River
(D) Display Content: UN0335 1.3G Display Fireworks
(E) How will fireworks be stored prior to display: In the company truck at the site of display.

- (F) Rain Date for display: N/A
- (G) If rained out how will fireworks be stored: _____
- (H) For outdoor displays not before a proximate audience, attach a diagram of the area where the display will take place, showing location where the fireworks will be discharged from, the location of, and distance to: all the buildings, highways, lines of communications, location of the audience, trees, overhead obstructions or other structures or devices that could be affected by the display or fallout from it.
- (I) Proof of Insurance or Bond (Minimum One Million Dollars). Please attach a copy of the policy certificate or other proof of insurance or Bond.
- (J) For Indoor displays, in addition to the information provided above, include a written plan for how you intend to use the pyrotechnics as required by the New York State Penal Law 405.10. That plan shall be submitted at least five days prior to the performance and include:
- In addition to the State Licenses and Certificates already included in this application, proof of Federal ATF Licenses if required,
 - Proof of experience of the pyrotechnician in charge,
 - Proof of experience with the types of devices being used and a description of duties of any authorized assistants,
 - Point of assembly of the pyrotechnic devices,
 - Manner and place of storage of the pyrotechnic materials and devices,
 - Material Safety Data Sheets (MSDS) for the pyrotechnic materials to be used,
 - Certification that set, scenery, and rigging materials are inherently flame-retardant or have been treated to achieve flame retardancy,
 - Certification that all materials worn by performers in the fallout area during the use of pyrotechnic effects are inherently flame-retardant or have been treated to achieve flame door displays attach a diagram of the area where the display will take place, showing location where the fireworks will be discharged from, the location of, and distance to the audience, the location of sprinklers and the fallout radius for each pyrotechnic device used,
 - A copy of the approved permit and plan shall be kept on site and available for review,
 - Any significant changes to the plan shall be approved prior to the performance.
- (K) I attest that the information contained in this permit application is accurate, true and complete to the best of my knowledge, and I understand that false statements made in this permit application are subject to the applicable versions of the NYS Penal Law.

Kevin J. Fritschel
Signature of Applicant

5/5/15
Date

SCOTT LEAVERY
Approved By: Fire Chief - Print
Scott Leavery 5-11-15
Fire Chief - Signature & Date

Joseph F. Snell
Approved By: Chief of Police - Print
Joseph F. Snell
Chief of Police - Signature & Date

RICHARD B. HOOPER 5/6/15
Approved By: Director of Codes Enforcement - Print
Richard B. Hooper 5/6/15
Director of Codes Enforcement - Signature & Date

Approved By: Town Supervisor - Print

Town Supervisor - Signature & Date

Date Town Board Approved

The undersigned, _____ does for itself, its successors and assigns, hereby accept the above permit and agrees to all the terms and conditions thereof.

Dated: 5/5/15
Kevin Fritschler
Signature of Applicant or its authorized representative
Kevin Fritschler
Name Printed