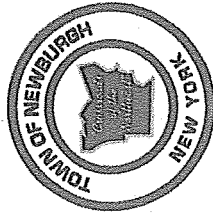


Residents of the Town of Newburgh

#3A



The following is the schedule of **REGULAR TOWN BOARD MEETINGS** for the Year 2023

Monday, January 9, 2023 (Reorganization)	Monday, May 8, 2023	Monday, September 11, 2023
Tuesday, February 14, 2023	Monday, June 12, 2023	Tuesday, October 10, 2023
Monday, March 13, 2023	Monday, July 10, 2023	Monday, November 13, 2023
Monday, April 10, 2023	Monday, August 14, 2023	Monday, December 11, 2023

The following is the schedule of **WORKSHOP MEETINGS** for the Year 2023

Monday, January 23, 2023	Monday, May 22, 2023	Tuesday, September 26, 2023
Monday, February 27, 2023	Monday, June 26, 2023	Monday, October 23, 2023
Monday, March 27, 2023	Monday, July 24, 2023	Monday, November 27, 2023
Monday, April 24, 2023	Monday, August 28, 2023	Tuesday, December 26, 2023

NOTE: An audit will be voted upon at all meetings. All meetings begin at 7:00 p.m.

Unless otherwise noted, all Regular Town Board Meetings in 2023 will be held on the second Monday of each month. All Workshop Meetings will be held on the fourth Monday of each month.

All meetings are held in the Public Meeting Room at Town Hall, 1496 Route 300. *Special and Emergency Meetings will be held, when necessary, under the provisions of Local Law Number 4 of 1998.*

BY THE ORDER OF THE TOWN BOARD
Gilbert J. Piaquadio, Supervisor
Lisa M. Vance-Ayers, Town Clerk

Elizabeth J. Greene, Councilwoman
Paul I. Ruggiero, Councilman

Scott M. Manley, Councilman
Anthony R. LoBiondo, Councilman

**TOWN OF NEWBURGH
2023 HOLIDAY SCHEDULE**

HOLIDAY	DATE
Martin Luther King Jr. Day	Monday, January 16th
Lincoln's Birthday	Monday, February 13th
President's Day	Monday, February 20th
Good Friday	Friday, April 7th
Memorial Day	Monday, May 29th
Juneteenth	Monday, June 19th
Independence Day	Tuesday, July 4th
Labor Day	Monday, September 4th
Columbus Day	Monday, October 9th
Veteran's Day	Friday, November 10th
Thanksgiving Day	Thursday, November 23rd
Day After Thanksgiving	Friday, November 24th
Christmas Day	Monday, December 25th
New Year's Day	Monday, January 1st

THOMAS, DROHAN, WAXMAN, PETIGROW & MAYLE, LLP

ATTORNEYS AND COUNSELLORS AT LAW
2517 ROUTE 52
HOPEWELL JUNCTION, NEW YORK 12533

JAMES P. DROHAN
DANIEL PETIGROW
STUART S. WAXMAN*
NEELANJAN CHOUDHURY
DAVID H. STRONG**
MELISSA N. KNAPP**
STEVEN L. BANKS
ALLISON E. SMITH

PAMELA D. BASS**
CONOR C. HORAN
NICHOLAS A. SMARRA**
GREGORY R. PICCIANO
CASSIDY E. ALLISON

OF COUNSEL
JUDITH CRELIN MAYLE
D'ANDREA & GOLDSTEIN
JOAN M. GILBRIDE
Telephone: (845) 592-7000
Fax: (845) 592-7020
www.tdwpm.com

*ADMITTED IN NEW YORK AND NEW JERSEY
**ADMITTED IN NEW YORK AND CONNECTICUT

October 11, 2022

VIA E-MAIL and FIRST-CLASS MAIL: [supervisor@townofnewburgh.org]

Gil Piaquado
Town Supervisor
Town of Newburgh
1496 Route 300
Newburgh, NY 12550

Re: Labor Counsel Retainer Agreement - 2023

Dear Mr. Piaquado:

At about this time each year, we advise clients of any anticipated changes in fees for the upcoming fiscal year. For the period of January 1, 2023 through December 31, 2023, we are proposing a five dollar (\$5.00) increase in our basic rate for attorneys. Therefore, the hourly rate for attorneys would increase from \$220 to \$225. The hourly rate for paralegal services would remain at \$100.

For fiscal year 2023, please select the option that would best serve the Town's needs.

Option 1: Retainer for Labor Counsel Services - 2023

In accordance with the proposal submitted to the Town on November 30, 2021, the firm's current annual retainer of \$13,125.00 to provide all labor counsel services to the Town would remain unchanged for fiscal year 2023. The retainer would be capped at 75 hours. This would provide the Town a discounted hourly rate of \$175.00 under the retainer. The retainer fee would be paid in 12 equal monthly payments of \$1,093.75. Every two hours of paralegal services would count as one attorney hour for the purposes of determining the cap.

October 11, 2022

Page 2

In the event the number of hours for labor counsel services under the retainer were to exceed the 75-hour cap during the year, TDWPM would bill the Town at the firm's hourly rates of \$225 for attorneys and \$100 for paralegal services.

Additional retainer hours may be purchased (in blocks of 50 hours) prior to exceeding the 75-hour cap at the reduced retainer rate of \$175 per hour.

Option 2: Hourly Flat Rates

For fiscal year 2023, the Town would be billed at the hourly rates of \$225 for attorney services and \$100 for paralegal services.

A minimum of one quarter ($\frac{1}{4}$) of an hour shall be billed for each service performed. Our bills will describe our work and time spent on services. Bills will be presented on a monthly basis.

There are no additional charges for copies, faxes, or telephone services, except for conference calls involving four or more parties that require the use of an outside service provider. Our firm does not bill clients separately for any electronic research charges. We do, however, track and bill for time spent conducting research in the same manner as other legal services are tracked and billed.

All out-of-pocket costs in connection with the professional services rendered will be itemized and billed monthly. We charge for the actual cost of disbursements, such as those for express mail service. Transcripts, experts, service of process, appellate printing and other related matters would be itemized and billed directly to the Town. Our bills are payable upon receipt.

You are entitled upon written request to any files in our possession relating to the legal services performed by us for you, excluding our internal accounting records and other documents not reasonably necessary to your representation, subject to our right to make copies of any files withdrawn by you. Under our document retention policy, we normally destroy files nine years after a matter is closed, with the exception of those documents identified by our attorneys to be exempt from destruction, unless other arrangements are made with the client.

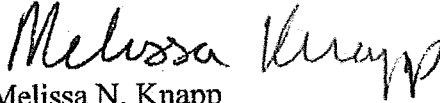
In the event that a dispute arises between us relating to our fees, you may have the right to arbitration of the dispute pursuant to Part 137 of the Rules of the Chief Administrator of the Courts, a copy of which will be provided to you upon request.

If the proposal is acceptable as drafted, please sign and date in the area designated below, and return this agreement to us. It will constitute an agreement between the Town of Newburgh and our firm.

October 11, 2022
Page 3

We are looking forward to a productive working relationship with the Town of Newburgh.

Sincerely yours,


Melissa N. Knapp

MNK/al

cc: Joseph P. Pedi, Town Clerk [josephpedi@townofnewburgh.org]

ACCEPTED AND AGREED TO:
TOWN OF NEWBURGH, NY

Option 1: Annual Retainer

Option 2: Hourly Flat Rates

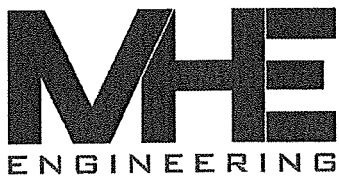
By: _____

(Print) _____

Title: _____

Date: _____

#6



17 November 2022

Town of Newburgh
1496 Route 300
Newburgh, NY 12550

ATTENTION: SUPERVISOR GILBERT PIAQUADIO

RE: PROFESSIONAL SERVICES – ENGINEER FOR THE TOWN

Dear Supervisor Piaquadio,

We'd like to extend our sincere gratitude for retaining MHE as your Engineer for the Town this past year. As always, it is our pleasure to work with you and the other Town Officials in providing quality professional services. Thank you for your continued relationship and support and we are looking forward to the year 2023.

For the upcoming year, we will provide Engineering Services as outlined in our Annual Municipal Agreement, with an increase in hourly costs for Regular Town Engineering Services as well as Reimbursable Services. Rates for Principals are as follows:

General Town Engineering Services	\$103/Hour
Engineering Services, reimbursed by the Applicant	\$185/Hour

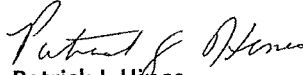
We have prepared our annual Standard Municipal Engineering Agreement outlining our updated Standard Hourly Rate Schedule which provides a breakdown of all proposed rates for professional services we provide to the Town, as attached hereto, for review.

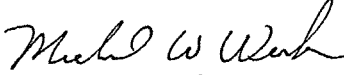
Special projects will continue to be subject to an individual proposal and engineering services agreement based on a negotiated lump sum fee or in accordance with the attached Standard Municipal Fee Schedule.

As always, should you or the Town's Counsel have any questions we are happy to discuss in further detail.

Respectfully submitted,

MHE Engineering, D.P.C.


Patrick J. Hines
Principal


Michael W. Weeks, P.E.
Principal

NEW YORK OFFICE
33 Airport Center Drive, Suite 202, New Windsor, NY 12553
845-567-3100 | F: 845-567-3232 | mheny@mhepc.com

PENNSYLVANIA OFFICE
111 Wheatfield Drive, Suite 1, Milford, PA 18337
570-296-2765 | F: 570-296-2767 | mhpepa@mhepc.com

#18



THE
ASSOCIATION OF TOWNS
OF THE
STATE OF NEW YORK

GERALD K. GEIST
Executive Director

KIMBERLY A. SPLAIN
Deputy Director

150 State Street
Albany, NY 12207

Telephone
Area Code 518 – 465-7933
Fax # 518 – 465-0724

LORI A. MITHEN-DeMASI
Counsel

SARAH B. BRANCATELLA
Associate Counsel

KATHLEEN N. HODGDON
Associate Counsel

December 30, 2022

Dear Town Clerk:

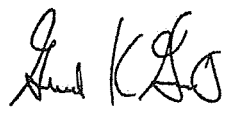
I'm writing to remind your town to assign a delegate (and an alternate) to attend our Annual Business Meeting with the purpose of electing the president, five vice presidents and voting on the Association's annual legislative platform. Assignments should be made to town officials who plan on attending the 2023 Training School and Annual Meeting, to be held at the New York Marriott Marquis, February 19-22, 2023.

To assign your delegate: The town board must adopt a resolution designating its delegate (and alternate). The alternate will assume delegate voting responsibilities if, the delegate cannot vote for any reason. After the resolution complete and submit the enclosed Certificate of Designation to us no later than **February 3, 2023**.

Important dates for the delegate: The optional Informational Budget Hearing will be held Sunday, February 19, 2023. Voting will take place at the Annual Business Meeting on Wednesday, February 22, 2023.

A note about membership dues: For a delegate to cast their vote at the Annual Business Meeting, your town's 2023 dues must be received in the office by February 3, 2023. We are unable to apply dues payments received by mail in our office after that date, no exceptions.

Kindest regards,



Gerald K. Geist
Executive Director

2023 Liaison List

Elizabeth Greene

Paul Ruggiero

Ambulance Corps

Consolidated Water District Distribution & Supply

Assessor

Highway

Personnel

Animal Control

Recreation

Sewer

Fire Bureau

Code Compliance

Affirmative Action

Anthony Lobiondo

Scott Manley

Town Clerk

Accounting

Bldgs. & Grounds

Zoning Board of Appeals

Receiver of Taxes

Planning Board

Justice Court

Police

Chadwick Lake Trail

Fleet

Gil Piaquadio Data Processing

Committee's

Traffic Safety Committee.....Paul Ruggiero

Orange County Transportation Committee.....Scott Manley & Anthony LoBiondo

Orange County District Attorney.....Elizabeth Greene

Volunteer Fire Districts.....Elizabeth Greene

Parade Committee.....Anthony LoBiondo



Nugent & Haeussler, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 1925

#32

101 Bracken Road
Montgomery, New York 12549
Tel (845) 457-1100
Fax (845) 457-1160
e-mail: nh@nhcpas.com

October 21, 2022

To the Supervisor and
Members of the Town Board
Town of Newburgh
1496 Route 300
Newburgh, NY 12550

Peter J. Bullis, CPA, FACFEI, DABFA
Norman M. Sassi, CPA
Christopher E. Melley, CPA
Gary C. Theodore, CPA
Julia R. Fraino, CPA
William T. Trainor, CPA
Mark M. Levy, CPA, CFP
Thomas R. Busse, Jr., CPA
Brent T. Napoleon, CPA
Jennifer L. Capicchioni, CPA
Patrick M. Bullis, CPA
Justin B. Wood, CPA

Richard P. Capicchioni, CPA
Walter J. Jung, CPA
Jennifer A. Traverse, CPA

We are pleased to confirm our understanding of the services we are to provide Town of Newburgh for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Newburgh as of and for the year ended December 31, 2022, Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Newburgh's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Newburgh's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues and Expenditures Compared to Budget – General Fund
3. Schedule of Revenues and Expenditures Compared to Budget – Highway Fund
4. Schedule of Revenues and Expenditures Compared to Budget – Water Fund
5. Schedule of Revenues and Expenditures Compared to Budget – Sewer Fund
6. Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
7. Schedule of the Town's Proportionate Share of the Net Pension Liability
8. Schedule of Town Contributions

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

1. Non-Major Governmental Funds – Combining Balance Sheets
2. Non-Major Governmental Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
3. Sewer Funds – Combining Balance Sheets
4. Sewer Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
5. Lighting Funds – Combining Balance Sheets
6. Lighting Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
7. Net Investment in Capital Assets
8. Statement of Indebtedness
9. Schedule of Capital Projects

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Town of Newburgh and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and

abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

1. Management override of controls
2. Limited segregation of duties

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of Town of Newburgh in conformity with accounting principles generally accepted in the United States of America based on information provided by you. As part of the engagement, we will assist with the preparation of depreciation schedules. Management is responsible for determining the depreciation method, useful lives and related salvage value of each capitalized asset. Our assistance will be limited to calculating the depreciation and management will be required to take responsibility for the depreciation schedules. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and related notes and depreciation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of Nugent & Haeussler, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to New York State Office of the State Comptroller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nugent & Haeussler, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the New York State Office of the State Comptroller. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Justin B. Wood, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately January 11, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$25,750. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Town of Newburgh's financial statements. Our report will be addressed to Supervisor and Members of the Town Board of Town of Newburgh. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and


compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance.

The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Newburgh is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Town of Newburgh and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,


NUGENT & HAEUSSLER, P.C.

RESPONSE:

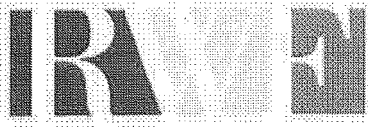
This letter correctly sets forth the understanding of Town of Newburgh.

By: _____

Title: _____

Date: _____

#26



Rider Weiner & Frankel P.C.
ATTORNEYS & COUNSELORS AT LAW

MEMORANDUM

TO: HON. GILBERT J. PIAQUADIO, SUPERVISOR
TOWN BOARD MEMBERS

FROM: MARK C. TAYLOR, ATTORNEY FOR THE TOWN

RE: RESOLUTION APPOINTING GILBERT J. PIAQUADIO AS
A MARRIAGE OFFICER OF OF THE TOWN OF
NEWBURGH PURSUTANT TO SECTION 11-c OF THE
DOMESTIC RELATIONS LAW
OUR FILE NO. 800.1(B)() (2022)

DATE: JANUARY 5, 2023

P: 845.562.9100
F: 845.562.9126
655 Little Britain Road
New Windsor, NY 12553
P.O. Box 2280
Newburgh, NY 12550

ATTORNEYS
David L. Rider
Charles E. Frankel
Michael J. Matsler
Mark C. Taylor
Deborah Weisman-Estis
M. Justin Rider

M. J. Rider
(1906-1968)
Elliott M. Weiner
(1915-1990)

COUNSEL
Stephen P. Duggan, III
John K. McGuirk
(1942-2018)

OF COUNSEL
Craig F. Simon
Irene V. Villacci

Enclosed please find the above referenced draft resolution for the Board's consideration. The term of the appointment is until December 31, 2023.

MCT:kac
Enc.
cc: Lisa M. Vance Ayers, Town Clerk
Ronald Clum, Town Accountant

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300 in the Town of Newburgh, Orange County, New York on the 9th day of January, 2023 at 7:00 o'clock p.m.

PRESENT:

Gilbert J. Piaquadio, Supervisor
Elizabeth J. Greene, Councilwoman
Paul I. Ruggiero, Councilman
Scott M. Manley, Councilman
Anthony R. LoBiondo, Councilman

RESOLUTION APPOINTING
GILBERT J. PIAQUADIO AS A
MARRIAGE OFFICER OF THE
TOWN OF NEWBURGH
PURSUANT TO SECTION 11-c OF
THE DOMESTIC RELATIONS
LAW

Councilman/woman _____ presented the following resolution which was seconded by Councilman/woman _____.

WHEREAS, the Town Board of the Town of Newburgh, as the governing body of said town, is authorized pursuant to Domestic Relations Law Section 11-c to appoint one or more marriage officers who shall have the authority to solemnize marriages within the territory of the Town of Newburgh; and

WHEREAS, Gilbert J. Piaquadio is the duly elected Supervisor of the Town of Newburgh and meets the qualifications under the Domestic Relations Law for appointment as a marriage officer of the Town, to wit: he is 18 years of age or over and a resident of the municipality.

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Newburgh hereby appoints Gilbert J. Piaquadio as a marriage officer of the Town of Newburgh, to serve at the pleasure of the board for a term expiring on December 31, 2023, such appointment to take effect immediately; and

BE IT FURTHER RESOLVED, that no salary or wage shall be paid to Gilbert J. Piaquadio in consideration of his service as a marriage officer of the Town of Newburgh.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Elizabeth J. Greene, Councilwoman voting _____
Paul I. Ruggiero, Councilman voting _____
Scott M. Manley, Councilman voting _____
Anthony R. LoBiondo, Councilman voting _____
Gilbert J. Piaquadio, Supervisor voting _____ **ABSTAIN**

The resolution was thereupon declared duly adopted.



Rider Weiner & Frankel P.C.
ATTORNEYS & COUNSELORS AT LAW

MEMORANDUM

TO: HON. GILBERT J. PIAQUADIO, SUPERVISOR
TOWN BOARD MEMBERS

FROM: MARK C. TAYLOR, ATTORNEY FOR THE TOWN

RE: RESOLUTION OF TOWN BOARD; RE: BLANKET
UNDERTAKING
OUR FILE NO. 800.1(B)() (2023)

DATE: JANUARY 5, 2023

P: 845.562.9100
F: 845.562.9126
655 Little Britain Road
New Windsor, NY 12553
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COUNSEL
Stephen P. Duggan, III
John K. McGuirk
(1942-2018)

OF COUNSEL
Craig F. Simon
Irene V. Villacci

Enclosed please find the above referenced draft resolution for the Board's consideration.

MCT:kac
Enc.
cc: Lisa M. Vance Ayers, Town Clerk
Ronald Clum, Town Accountant

At a meeting of the Town Board of the
Town of Newburgh, held at the Town Hall,
1496 Route 300 in the Town of Newburgh,
Orange County, New York on the 9th day of
January, 2023 at 7:00 o'clock p.m.

PRESENT:

Gilbert J. Piaquadio, Supervisor
Elizabeth J. Greene, Councilwoman
Paul I. Ruggiero, Councilwoman
Scott M. Manley, Councilman
Anthony R. LoBiondo, Councilman

RESOLUTION OF TOWN BOARD; RE:
BLANKET UNDERTAKING

Councilman/woman _____ presented the following resolution which was seconded
by Councilman/woman _____.

WHEREAS, Public Officers Law, §11-2, provides that in lieu of any additional undertaking, as required by law, the Town Board may approve the procurement of a blanket undertaking from any duly authorized corporate surety covering the officers, clerks and employees of the Town, and

WHEREAS, such blanket undertaking must be approved as to form, manner of execution, and sufficiency of surety by the Town Board, and filed in the same manner as individual undertakings, and

WHEREAS, Public Officers Law §11-2 provides that such blanket undertaking must indemnify against losses caused by the failure of the officer or employees to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions or employment, or by their fraudulent or dishonest acts.

NOW, THEREFORE, BE IT

RESOLVED, that the Supervisor is hereby authorized and directed to procure a blanket undertaking for all town officers and employees for the amount of \$10,000.00, the cost of which blanket undertaking shall be a town charge, and

BE IT FURTHER RESOLVED, that upon execution of the blanket undertaking, said undertaking shall immediately be filed in the office of the Town Clerk of the Town of Newburgh, New York; and

BE IT FURTHER RESOLVED, that the aforesaid resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Elizabeth J. Greene, Councilwoman voting _____
Paul Ruggiero, Councilman voting _____
Scott M. Manley, Councilman voting _____
Anthony R. LoBiondo, Councilman voting _____
Gilbert J. Piaquadio, Supervisor voting _____

The resolution was thereupon declared duly adopted.

STATE OF NEW YORK)
COUNTY OF ORANGE) SS:
TOWN OF NEWBURGH)

I, Lisa M. Vance Ayers, Town Clerk of the Town of Newburgh, DO HEREBY CERTIFY that I have compared the foregoing resolution, duly adopted by the Town Board of the Town of Newburgh on the ___th day of January, 2023, and entered in the minutes of the proceedings of said Board, and that the foregoing is a true and correct copy of said resolution and the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my name and the seal of said Town on this
_____ day of January, 2023.

Lisa M. Vance Ayers, Town Clerk