

At the conclusion of the audit, we will provide copies of our reports to you; 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.

Audit of Major Program Compliance

Our audit of the Village's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Village's compliance based on the audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Village's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Village's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Village's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the Village's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Village's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of the basic financial statements that are free from material misstatement, whether due to fraud or error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the Village is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the Village complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the Village from whom we determine it necessary to obtain audit evidence;
- For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Village involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;

- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Village in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.
- We will data enter the the Village Annual Financial Report - Update Document for the year ended December 31, 2026 based on the trial balance and budget status reports provided by you. This report will be completed for the Village, for filing with the New York State Department of Audit and Control. If circumstances exist which would preclude the timely filing of this report, you would be notified immediately.

We will not assume management responsibilities on behalf of the Village. However, we will provide advice and recommendations to assist management of the Village in performing its responsibilities.

The Village's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining

account coding and approving journal entries. Our firm will advise the Village with regard to tax positions taken in the preparation of the tax return, but the Village must make all decisions with regard to those matters.

- Our work in connection with the preparation of the annual update document does not include any procedures designed to discover defalcations or other fraud, should any exist. You have the final responsibility for the information returns. Therefore, you should review them carefully before filing.

These nonattest services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Other Matters

Our fees to complete the above services for the Village of Albion, New York for May 31, 2026 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

Regular Audit	\$29,050
Single Audit	5,250
Annual Update Document	<u>1,950</u>
Total	<u>\$36,250</u>

There will be an additional charge associated with meeting with your Board (if requested) that will be billed at \$405 for each meeting.

If requested, we will assist you with the preparation of your depreciation schedules for the the Village for the year ended May 31, 2026. The cost to complete this work will not exceed \$1,695.

Mr. Thomas Zuber is the engagement partner for the audit services specified in this letter. His responsibilities include supervising MMB + Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Products may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of MMB + Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of MMB + Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the Village's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

Partner	\$ 350	Director	\$ 250	Manager	\$ 200-245
Supervisory Staff	\$ 185	Staff	\$110-150		

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements' compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,
Mengel Metzger Barr & Co., LLP



Thomas Zuber, CPA, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Village of Albion, New York by:

Name: _____

Signature: _____

Date: _____



CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

September 24, 2024

To The Owners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2024, 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*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

Village of Albion,

Hello, my name is Peter Borello, I'm the Vice President of the Albion Soccer Club. The Albion Soccer Club is trying to build up the Youth Soccer Program in. One way we are doing this is by offering great opportunities for the youth of Albion to play against some of the best soccer programs around Rochester by entering teams into the Rochester District Youth Soccer League (RDYSL). RDYSL is the best league in the area and we are excited to have been allowed to join this year. We are building two fields on Albion School grounds for our U19 team and our U11 team but the school did not have enough room for the 3rd field (U9 team) and we were hoping we could put it at Bullard Park. We were thinking of putting it on or near where the youth football team practices. The field is about half the size of a normal high school soccer field because it's for 9-year-olds. So it would be ~45 yards wide by ~60 yards long. Our practices start in April (we could start at Bullard later if April is too soon), our games start in June, and all practices and games are done by the end of July. We have practices or games every Tuesday and Thursday from 6:00 pm to 8:00 pm. I believe the football team begins using the field in August so that would work out perfectly. Bullard is a great location; it's right in town and on the east side where all the teams would be coming from to play. We don't really have any other good options right now so we are really hoping we can find a way to make Bullard Park work.

Thank you for your time and consideration!

Best Regards,

Peter

Special Events Permit Application

Village of Albion • 35 East Bank Street • Albion NY 14411 • Phone 585-589-9176 • Fax 585-589-1218

Date of Application: 3-17-25	Permit Application # (For office use only)
<p>To avoid a late fee, applications must be submitted a minimum of 60 days prior to the event with a non-refundable application fee of \$0 attached. Late applications are subject to an additional \$0 processing fee and those submitted within 30 days of an event may not be accepted. The payment of fees does not guarantee event approval. Fees may be waived upon Village of Albion Board of Trustees approval.</p> <p style="text-align:center;">APPLICANT MUST NOTIFY BUSINESSES/RESIDENTS THAT WILL BE AFFECTED OF ANY STREET CLOSINGS DURING THEIR EVENT</p> <p>All applicants will be charged facility rental fees as appropriate and are expected to fully reimburse the Village for all services related to event production which may include, but are not limited to, Police, Fire/EMS, Park and Facility Maintenance, Sanitation, Street, Site Supervisors, Environmental, and all necessary permit fee. Daily fees will be assessed until all event equipment is removed from the park premises.</p> <p style="text-align:center;">***Comprehensive site plans must accompany this application.***</p> <p style="text-align:center;">* Note the Important Notice, Section 12, page 6.</p>	

Section 1 - Applicant Information			
Name of Applicant (must be contact person and be on site during the event) Peter Borello			
Drivers License Number 467 943 470	State NY	E-Mail Address for Correspondence pborello@yahoo.com	Date of Birth 1-3-81
Phone Number 704-604-8207	Fax Number —	Cell Phone Number 704-604-8207	
Business Address P.O. Box 225		Village Albion	State NY Zip 14411
Corporation/Organization Name of D.B.A. Albion Soccer Club			
State of Incorporation NY	Tax ID #	501(c)3 #	Village Sales Tax ID #

John Grillo told me to fill this application out. The Albion Soccer Club was hoping to use Bullard Park where the football field is to paint a soccer field + hold practices + games for one of our teams. we would use it from April - July.

Section 2 - Event Information			
Name of Event Soccer Field @ Bullard Park where football field is ^{games} practicing		Anticipated Daily Attendance Practices = 30, Games = 80-100	
Event Date(s) April - July Games in June + July	Set-up Date(s)/Hours —	Hours Each Day 6:00 - 8:00 pm Tuesdays + Thursdays from April to July	Take Down Date(s)/Hours —
E-Mail address for public information pborello@yahoo.com		WEB address for public information —	
Location of Event/Address Bullard Park by football field or where football field is setup			
Sponsors of the Event Albion Soccer Club			
Brief Description of Event 6 games in June + July, practices starting in April or May on Tuesdays + Thursdays 6-8 pm			
Is this a Fund Raiser or for Profit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please provide the following:			