

**AGENDA - TOWN BOARD MEETING**

**October 24, 2019**

**7:30pm**

**REGULAR MEETING:**

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**ACCEPTANCE OF MINUTES**

**1. Regular Meeting, October 10, 2019**

**CORRESPONDENCE:**

**JENNIFER R. GEORGE, CPA – Partner, RBT. Letter dated September 20, 2019 presenting the Town of Warwick the basic financial statements for the year ended December 31, 2018.**

**JOSEPH CZAJKA – Senior Vice President, Research, Development & Community Planning Executive Director, Center for Housing Solutions and Urban Initiatives. Email dated October 9, 2019 regarding the Extremely Valuable Housing Forum. Event to take place 8:30 am – 1:30 pm at the Poughkeepsie Grand on November 1, 2019.**

**TRACEY A. RUBINO – Compliance Specialist, New York Gaming Commission. Letter dated October 8, 2019 regarding Games of Chance local Law for the Village of Florida/Orange County.**

**LAWRENCE REED – Real Property Analyst 1 New York State Department of Taxation and Finance. Email dated October 15, 2019 to the Town Assessor regarding Vacant Land Sales in Warwick for Tuxedo TSOL.**

**DODY NICHOLS – Secretary, Greenwood Lake Joint Fire District. 2020 Adopted Budget submitted to the Town Clerk's office on October 16, 2019.**

**JESSE PASACKOW – Logistics Coordinator, Braking Aids\*Ride. Letter dated October 15, 2019 thanking the Town Clerk for all her help with the permit process for the Braking Aids Bicycle Tour.**

**MIKE D'OZZOLLINNI – President, Every Second Counts. Email dated October 17, 2019 to the Clerk regarding Child Safety ID Kits – Partner with your Community. They have been working with police departments who have purchased the Child Safety ID Kits to distribute at community events such as Back to School or Trunk or Treat.**

**JOHN RADER – Lieutenant, Town of Warwick Police. Memo dated October 21, 2019 regarding the vacancy for a Sergeants Position with a recommendation that the position be filled by Police Officer Jason Marsh.**

**RUDIE WALKER – SNAP Van Driver, Town of Warwick. Letter dated October 15, 2019 to the Supervisor regarding plans to retire October 25, 2019.**

**DANIEL GIBSON – Building Inspector, Town of Warwick. Letter dated October 21, 2019 to the Town Board requesting a refund for a permit.**

## **BOARD'S DISCUSSION ON CORRESPONDENCE**

## **VISITING ELECTED OFFICIALS**

## **REPORTS OF BOARDS AND COMMISSIONS**

## **COMMITTEE REPORTS**

## **DEPARTMENT OF PUBLIC WORKS REPORT**

<b>Culvert Pipes</b>	<b>Edgemere Ave.</b>	<b>Install 180'X24" pipe</b>	<b>Village of GWL</b>
<b>Ditch Work</b>	<b>Old Mt. Peter Rd.</b>	<b>Clean Ditches</b>	<b>Town</b>
	<b>Old Dutch Hollow Red.</b>	<b>Clean Ditches</b>	<b>Town</b>
	<b>East Shore Rd.</b>	<b>Clean Ditches</b>	<b>Town</b>
<b>Tree Work</b>	<b>Town Wide</b>	<b>Clean up storm damage</b>	<b>Town</b>
<b>Pot Holes</b>	<b>Town wide</b>		<b>Town</b>
<b>Vehicle Maint.</b>	<b>As needed</b>		<b>Town</b>
	<b>As needed</b>		<b>Village of GWL</b>
<b>Emerg. Repairs</b>	<b>As needed</b>		<b>Town</b>
	<b>As needed</b>		<b>Village of GWL</b>
<b>Road Signs</b>	<b>Town Wide</b>	<b>Replace as needed</b>	<b>Town</b>
	<b>Village Wide</b>	<b>Replace as needed</b>	<b>Village of GWL</b>
<b>Haul Material</b>	<b>Stockpile</b>	<b>Haul road grit and Item #4</b>	<b>Town</b>
	<b>GWL Stockpile</b>	<b>Haul item #4</b>	<b>Village of GWL</b>
<b>Water Dept.</b>	<b>GWL</b>	<b>Repair water main break</b>	<b>Village of GWL</b>

## **PARKS DEPARTMENT**

<b>ALL PARKS OPEN</b>	<b>Mowing &amp; Maintaining</b>	<b>Town &amp; Village of GWL</b>
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## **ENVIRONMENTAL CONSULTANTS REPORT – SEPTEMBER 2019**

### **Wickham Water District**

Wells #11

2,065,600 gal

Average daily use	68,900 gal
Sodium Hypochlorite used	120 qt
Orthophosphate used	48 qt
Caustic Soda	32 gal

#### **Bellvale Park Water District**

Total monthly production	119,300 gal
Average daily use	4,000 gal
Sodium Hypochlorite used	20 qt

#### **Eurich Heights Water District**

Total monthly production	230,700 gal
Average daily use	7,700 gal
Sodium Hypochlorite used	16 qt
Orthophosphate used	24 qt

#### **Pine Island Water District**

Total monthly production	432,500 gal
Average daily use	11,100 gal
Sodium Hypochlorite used	30 qt

#### **Westside #1 Water District**

Total monthly production	2,874,500 gal
Average daily use	95,800 gal
Sodium Hypochlorite used	210 qt
Orthophosphate used	60 qt
Caustic Soda	30 gal

#### **The Fairgrounds**

Total monthly production	278,500 gal
Average daily use	9,300 gal
Sodium Hypochlorite used	10 qt

**The Warwick Tech Park**

Total monthly production	132,600 gal
Average daily use	6,600 gal
Sodium Hypochlorite used	60 qt

**Sewer District #1 Wastewater Treatment Facility**

Warwick Tech Park	9,000 gal	1%
Wickham Village District	1,681,660 gal	53%
Kings Estates District	1,417,340 gal	46%
<b><u>Total District Flow</u></b>	<b>3,108,000 gal</b>	<b>100%</b>
<b><u>Average Daily Flow</u></b>	<b>103,600 gal</b>	

All facility maintenance has been done for the month. (Oil grease, filters)

The belt press ran for 29 hrs. and 3 gal of polymer was used.

**Sewer District #2 Wastewater Treatment Facility – The Fairgrounds**

<b><u>Total District Flow</u></b>	134,394 gal
<b><u>Average Daily Flow</u></b>	4,480 gal

**COUNCILMAN DE ANGELO REPORT**

**COUNCILMAN KOWAL REPORT**

**COUNCILMAN GERSTNER REPORT**

**COUNCILMAN SHUBACK REPORT**

**ATTORNEY'S REPORT**

**TOWN CLERK'S REPORT**

**SUPERVISORS REPORT**

**PRIVILEGE OF THE FLOOR (AGENDA ITEMS)**

**NEW BUSINESS:**

**1. ACCEPT ROAD DEDICATION - NELSON ROAD SBL# 61-1-25.1**

2. **AMMEND #R2019-266 SUPPORT JUSTICE COURT JCAP GRANT APPLICATION**
3. **AUTHORIZE GAMES OF CHANCE – VILLAGE OF FLORIDA**
4. **HALLOWEEN CURFEW**
5. **SCHEDULE PUBLIC HEARING – 2020 PRELIMINARY BUDGET**
6. **SCHEDULE PUBLIC HEARING – 2020 SPECIAL DISTRICTS BUDGET**
7. **PROMOTION OF POLICE OFFICER – JASON MARSH**
8. **APPOINT PART-TIME SEASONAL LABOROR – DPW**
9. **AUTHORIZATION TO SOLICIT BIDS – RECYCLE**
10. **ACCEPT RESIGNATION – RUDIE WALKER**
11. **REFUND BUILDING DEPARTMENT FEE – PERMIT # 26690**

**PRIVILEGE OF THE FLOOR (GENERAL)**

**RECONVENE:**

**ADJOURN:**



RECEIVED

OCT 11 2019

Town of Warwick  
Town Clerk

October 15, 2019

Eileen Astorino  
Town Clerk  
132 Kings Hwy  
Warwick, NY 10990

Dear Eileen,

Thank you for supporting BRAKING AIDS® Ride as we rode through your jurisdiction over the weekend of September 13<sup>th</sup> to 15<sup>th</sup>, 2019. Thank you especially for all your help with the permit and everything that went into that process. Thank you!

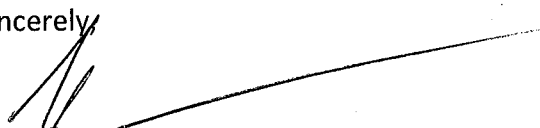
This year over 90 riders, supported by 65 volunteer crew, rode their bicycles 300 miles from Cooperstown, NY to New York City to raise funds for Housing Works, a leading organization in the dual crisis of HIV/AIDS and homelessness. With your support, a committed band of riders and crew accomplished something remarkable.

BRAKING AIDS® Ride returned a net of over \$242,650 to Housing Works. Many riders and crew have told us that they've never had such a moving, life-changing experience. We laughed together, sweated together, worked hard together, and in the end formed a community committed to ending HIV/AIDS. Besides raising money, the ride also raises awareness about HIV/AIDS, because the crisis is far from over.

This was not a typical bike ride. You have helped us create a remarkable community. With your help, we have made a real and significant difference in the fight against AIDS. We are grateful for the support that you gave us. Thank you!

On behalf of our entire staff, we thank you for the manpower and time that you put into this event.

Sincerely,

  
Jesse Pasackow  
Logistics Coordinator  
BRAKING AIDS® Ride

**BRAKING AIDS® Ride 2020 will be held on September 11<sup>th</sup> – 13<sup>th</sup>, 2020**  
**<http://brakingaidsride.org/>**

X

## Warwick Town Clerk

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**From:** Joseph Czajka <jczajka@pfprogress.org>  
**Sent:** Wednesday, October 09, 2019 10:35 AM  
**To:** Robin DeGroat  
**Subject:** Extremely Valuable Housing Forum

**Importance:** High

RECEIVED

OCT 09 2019

Town of Warwick  
Town Clerk

Good Morning,

Our annual Housing Forum is scheduled for November 1, 2019 at the Poughkeepsie Grand from 8am to 1:30pm.

**This event would be extremely valuable for municipal officials, staff and board members – only \$60 for municipal attendees.**

**Please register early through our website <http://www.pattern-for-progress.org/events/from-blight-to-bright/>**

The entire morning session is dedicated to Reclaiming Your Neighborhood with the use of revitalization tools. The speakers, who are experts in their respective fields and in comprehensive community development, will cover Code Enforcement, Land Banks and Community Land Trusts.

There will also be a moderated discussion about these tools for dealing with blight and distressed properties.

Our luncheon keynote is the Regional HUD Administrator, Lynne Patton.

Thanks.

- Joe

# FROM BLIGHT TO BRIGHT

RECLAIMING YOUR NEIGHBORHOOD

NOVEMBER 1, 2019



8:00 am check-in  
Event 8:30am-1:30pm  
Poughkeepsie Grand

5 AMAZING  
DISCUSSIONS

**Tools to Mitigate Blight &  
Revitalize Communities  
Through Code Enforcement**  
*Karen Black, May 8 Consulting*

**Land Banks – Benefits,  
Impacts and Best Practices**  
*Adam Zaranko - NYS Land Bank  
Association and Albany Land Bank*

**Community Land Trusts  
"A Focus on Affordable  
Housing" - Benefits, Best  
Practices & How To's**  
*Brian Pine, Burlington Associates*

## RESERVATION INFORMATION:

\$75 for Pattern Members  
\$85 for Future Members  
\$60 for Municipal Employees  
Click here to register on-line and pay  
via PayPal or email  
[rdegroat@pfprogress.org](mailto:rdegroat@pfprogress.org)

HUDSON VALLEY **PATTERN** for PROGRESS

## Special Keynote

**LYNNE PATTON**

US Department of  
HUD, Region II  
Regional Administrator



## Comprehensive Community Development-Tying it All Together

*Karen Black, Adam Zaranko and Brian Pine*  
Moderator - Madeline Fletcher, NYSHCR

## CENTER FOR HOUSING SOLUTIONS INVESTORS:



RAND  
REALTY



Hudson River  
Housing, Inc.



This event is sponsored by:



JOSEPH CZAJKA | Senior Vice President - Research, Development & Community Planning  
Executive Director, Center for Housing Solutions and Urban Initiatives

[jczajka@pfprogress.org](mailto:jczajka@pfprogress.org)

3 Washington Center, 2nd fl • Newburgh, NY 12550

(845) 565-4900

<http://www.pattern-for-progress.org/>



**Tracey A. Rubino**

Compliance Specialist

New York State Gaming Commission  
One Broadway Center, P.O. Box 7500, Schenectady, NY 12301-7500  
518.388.0196/tracey.rubino@gaming.ny.gov  
www.gaming.ny.gov

RECEIVED

OCT 11 2019

Town of Warwick  
Town Clerk

October 8, 2019

Colleen Wierzbicki, Village Clerk  
POB 505  
33 South Main St.,  
Florida, NY 10921

**Re: Games of Chance Local Law**  
**Village of Florida/Orange Co.**

Dear Ms. Wierzbicki:

Please be advised that the NYS Gaming Commission's Division of Charitable Gaming has recorded the Village of Florida Games of Chance local law authorizing the Town of Warwick to issue all Games of Chance licenses for authorized organization physically located within its village limits. The following "municipal code" has been assigned to your municipality and is to be used for reporting purposes with our office:

**GC 33-218**


The responsibility of the clerk's office is to issue licenses to authorized organization who are registered with the NYS Gaming Commission for Games of Chance. Please refer to the Division's Municipal Clerk Guide on our website for licensing procedures. Additionally, all of our forms can be downloaded from our website at www.gaming.ny.gov.

Office of the State Comptroller (Justice Court Fund) shall receive 60% or (\$15.00) of the regular license fee \$25.00 charged to the authorized organizations in order to conduct Games of Chance licensed occasions. The State's portion is to be submitted to the Office of the State Comptroller on form AC-1810 (Report of Games of Chance Fees Collected). This form can be obtained by contacting the Comptroller's Office at (518) 486-3137.

Your office is also obligated to submit to our office a Municipal Clerk's Annual Report which can be downloaded from our website as well. This report is due each year no later than by February 1<sup>st</sup> of the next licensing year. The report reflects Bingo and Games of Chance license and financial information collected and reported for the respective calendar year.

If you have any questions, do not hesitate to contact me at either tracey.rubino@gaming.ny.gov or 518.388.0196.

Sincerely,



Tracey A. Rubino  
Compliance Specialist



**Gaming  
Commission**

## Town of Warwick Assessor

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**From:** Reed, Lawrence M (TAX) <Lawrence.Reed@tax.ny.gov>  
**Sent:** Tuesday, October 15, 2019 9:18 AM  
**To:** Town of Warwick Assessor  
**Cc:** Costello, Victoria A (TAX)  
**Subject:** Vacant Land Sales in Warwick for Tuxedo TSOL  
**Attachments:** Warwick Vacant Land Sales for Tuxedo TSOL.xls

RECEIVED  
OCT 15 2019  
Town of Warwick  
Town Clerk

Hi Debbie, Hope all is well with you. We are screening 38 taxable State Owned (vacant) Land parcels in the Town of Tuxedo, for the 2020 roll. There are a very limited number of vacant sales in Tuxedo, so we had to get some from neighboring towns that are in the same market area. Since Warwick is in the same M/A, we are going to look at 25 vacant land sales in your town to use as comps. I am attaching a list of the sales, just to make you aware that we will be visiting them most likely on either Wednesday 10/23 or Thursday 10/24, depending on the weather. I don't really need anything from you, so no worries. If you have any questions or know why we might not want to use any of them, please let me know. If I have time I will stop in and say hello. Since these are all vacant sales, I don't see the need to let the police know, unless you think I should. Please give a copy to the Town Clerk, just in case anyone questions what I will be doing. Thanks, Larry R.

**Lawrence Reed**  
**Real Property Analyst 1**  
**New York State Department of Taxation and Finance**  
44 South Broadway, 6<sup>th</sup> Floor, White Plains, N.Y. 10601  
(914) 215-6345 | [Lawrence.Reed@tax.ny.gov](mailto:Lawrence.Reed@tax.ny.gov)

[www.tax.ny.gov](http://www.tax.ny.gov)

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X

**LANC & TULLY**  
**ENGINEERING AND SURVEYING, P.C.**

John J. O'Rourke, P.E., Principal  
David E. Higgins, P.E., Principal  
John Queenan, P.E., Principal

Rodney C. Knowlton, L.S., Principal  
Jerry A. Woods, L.S., Principal

John D. Russo, P.E., Principal  
John Lanc, P.E., L.S.  
Arthur R. Tully, P.E.

**DESCRIPTION**

**SEPTEMBER 11, 2019**

**NELSON ROAD DEDICATION PARCEL**  
**ORANGE COUNTY LAND TRUST SUBDIVISION**  
**TOWN OF WARWICK**  
**ORANGE COUNTY, NEW YORK**

All that certain plot, piece or parcel of land, situate in the Town of Warwick, County of Orange, State of New York, said lands being shown as a portion of Nelson Road offered for dedication to the Town of Warwick on a map entitled "Subdivision Map Prepared For Orange County Land Trust, Inc., Town of Warwick, Orange County, New York", dated April 8, 2019, last revised September 11, 2019, prepared by Lanc & Tully Engineering and Surveying, P.C., said lands being more particularly bounded and described as follows:

BEGINNING at a point lying on the easterly line of Nelson Road being the southeasterly corner of lands herein described, said point being the northwesterly corner of lands now or formerly Siegal and the southwesterly corner of Lot 1, as shown on the previously mentioned map;

THENCE running across said Nelson Road being the southerly line of lands herein described,

- (1) North 80 degrees, 39' 40" West, as per Grid North NAD 27, a distance of 39.95 feet, to a point lying on the westerly line of said Nelson Road;

THENCE running along the approximate westerly line of said Nelson Road being a westerly line of lands herein described on the following two (2) courses and distances:

- (2) North 04 degrees, 52' 19" West, a distance of 212.82 feet; and  
(3) North 04 degrees, 20' 41" East, a distance of 233.49 feet, to a point being a northwesterly corner of lands herein described;

THENCE running to the approximate center of said Nelson Road, being a northerly line of lands herein described,

- (4) South 67 degrees, 40' 37" East, a distance of 19.58 feet;

THENCE running along the approximate centerline of said Nelson Road, being a westerly line of lands herein described on the following three (3) courses and distances:

- (5) North 07 degrees, 29' 08" East, a distance of 80.00 feet;  
(6) North 04 degrees, 23' 59" East, a distance of 124.76 feet; and

DESCRIPTION  
NELSON ROAD DEDICATION PARCEL  
ORANGE COUNTY LAND TRUST SUBDIVISION  
TOWN OF WARWICK  
ORANGE COUNTY, NEW YORK

SEPTEMBER 11, 2019

- (7) North 02 degrees, 14' 53" East, a distance of 115.25 feet, to the point being a northwesterly corner of lands herein described and the southwesterly corner of lands now or formerly Gomas;

THENCE running along a portion of the southerly line of lands of said Gomas being the northerly line of lands herein described,

- (8) South 85 degrees, 24' 06" East, a distance of 21.66 feet, to a point being the northeasterly corner of lands herein described and a northwesterly corner of Lot 2, as shown on the previously mentioned map;

THENCE running along the westerly line of said Lot 2 and continuing along the westerly line of Lot 1, as shown on the previously mentioned map, being the easterly line of lands herein described on the following five (5) courses and distances:

- (9) South 00 degrees, 26' 39" West, a distance of 98.52 feet;  
(10) South 04 degrees, 28' 41" West, a distance of 121.34 feet;  
(11) South 06 degrees, 35' 41" West, a distance of 167.06 feet;  
(12) South 03 degrees, 15' 15" West, a distance of 111.37 feet; and  
(13) South 02 degrees, 27' 15" East, a distance of 264.67 feet, to the point or place of BEGINNING.

Containing 0.610± acres

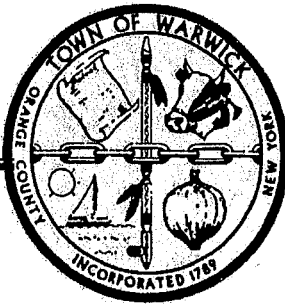
Premises herein described being a portion of Tax Map Lot No. 25.1, in Block 1, within Section 61 on the Tax Maps of the Town of Warwick, Orange County, New York dated 2018.

Premises herein described being a portion of the same premises as described in Liber 11745 of Deeds at Page 351, as filed in the Orange County Clerk's Office.

Premises herein described being subject to any other easements, rights-of-way, covenants or restrictions of record.

<b>A3410.4 Contractual</b>	
Building Maintenance	\$42,000.00
Bunker Gear cleaning & repair	\$5,000.00
Chief's Expenses	\$1,900.00
Rent	
Dock Rental	\$1,400.00
Election Officers	\$400.00
Fire Commissioners training	\$2,000.00
Fire Prevention	\$2,500.00
Fire Supplies	\$5,000.00
Dispatching	
Fuel	\$10,000.00
Equipment Testing	\$14,000.00
Insurance	\$90,000.00
Legal	\$20,000.00
LOSAP	\$120,000.00
Fire Reporting	\$2,400.00
Office Supplies	\$1,500.00
Physical Exams	\$13,000.00
Radio Repairs	\$3,000.00
UTILITIES	\$34,000.00
Training	\$2,500.00
Secretary/Treasurer	\$11,000.00
Truck Maintenance	\$43,000.00
Tuxedo Fire District	\$21,500.00
Tuxedo Fire Hydrants	\$5,000.00
IT	\$2,900.00
<b>Total:</b>	<b>\$454,000.00</b>
<b>A3410.2 Equipment</b>	
10 Pagers	\$2,500.00
Bunker Gear 5 Sets	\$15,000.00
Equipment	\$10,000.00
Hose	\$3,500.00
<b>Total:</b>	<b>\$31,000.00</b>
<b>BOND BUILDING</b>	<b>\$313,000.00</b>
<b>BOND TRUCK</b>	<b>\$28,000.00</b>
<b>Capital Reserve:EQUIPMENT</b>	<b>\$65,000.00</b>
<b>Capital Reserve:BUILDING</b>	<b>\$1,000.00</b>
<b>Total Budget</b>	<b>\$892,000.00</b>

# TOWN OF WARWICK



132 KINGS HIGHWAY  
WARWICK, NEW YORK 10990

BUILDING & PLANNING DEPT (845) 986-1127  
FAX NO. (845) 987-9644  
BUILDING DEPT EXT. 258/260  
PLANNING DEPT EXT. 261  
ENGINEER EXT. 259

October 21, 2019

Supervisor / Town Board

RE: 4 Drumlin Farm Rd  
12-5-67  
Request for Refund

RECEIVED

OCT 22 2019

Town of Warwick  
Town Clerk

Dear Supervisor & Town Board:

The Building Department has received a cancellation request from Mr. Tauber for a refund of permit number 26690 for a one-family dwelling. The application fee of \$75 is normally withheld (for processing and administrative work) and a refund of the building fee is returned. I am asking for a returned fee of \$2,179.50 to Mr. Tauber.

Sincerely,

Daniel Gibson  
Building Inspector

C/c: Town Clerk  
Comptroller

DG/sw

# ONE FAMILY RESIDENCE PERMIT



Town of Warwick  
132 Kings Highway  
Warwick, NY 10990  
845-986-1127

S-B-L: 12-5-67

Permit #: 26990

File Date: 9/26/2018  
Expiration Date: 9/26/2019

Location: 4 Drumlin Farm Rd

A Permit is hereby given by the Building Department, TOWN OF WARWICK, ORANGE COUNTY, for the structure described herein:

**Owner Information:**

J W Warwick LLC  
10 Jeffrey Pl  
Munsey, NY 10952

**Contacts:**

**CONTRACTOR**  
MICHAEL TAUBER  
P.O. BOX 304  
MONSEY, NY 10952

**Work Description:**

ONE FAMILY RESIDENCE - MODEL HOME 2 OF 2.

PER MODEL HOME NOTE ON SUBDIVISION PLAN COVER SHEET:

\*NO CERTIFICATE OF OCCUPANCY SHALL BE ISSUED UNTIL ALL PUBLIC IMPROVEMENTS ARE COMPLETED AND ACCEPTED BY THE TOWN BOARD. PROVIDE THE TOWN ENGINEER WITH AN AS-BUILT PLAN OF THE PUBLIC IMPROVEMENTS (ROADS, DRAINAGE, CULVERT STRUCTURE, AND STORMWATER MANagements FACILITIES) PRIOR TO CONSIDERATION BY THE TOWN BOARD. UNTIL SUCH ACCEPTANCE, THE MODEL HOMES ARE NOT TO BE SOLD.

\*DRIVEWAY NEEDS TO BE FULLY PAVED PRIOR TO ISSUE OF C/O.

Number of Bedrooms: 4

Square Footage of Living Area: 2422

Number of Stories: 2

Cost of Construction: \$232480.00

**Fees:**

BUILDING MAJOR	\$2,254.50
Total:	\$2,254.50

**IMPORTANT**

1. The owner/contractor shall adhere to all State and Local Codes and Ordinances.
2. A permit under which no work has commenced within one (1) year after issuance, shall expire by limitation, and a new permit must be secured before work can begin.
3. It is the responsibility of the owner and/or contractor to comply with all applicable ordinances and to call for the required inspections at least one day in advance.
4. When work is complete contact Building Department for final inspection for Certificate of Occupancy (which application must be applied for) or Certificate of Compliance.
5. Please call Orange & Rockland Utilities, Inc. at 811 prior to any digging on your property.

BUILDING INSPECTOR

J W WARWICK LLC

P. O. BOX 304

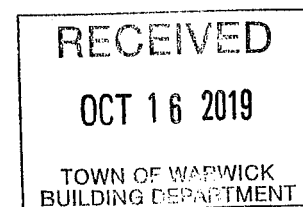
MONSEY NY 10952

As of October 10<sup>th</sup> 2019, I hereby request to cancel the building permit for 4 Drumlin Farm Rd Parcel ID 12-5-67.

Any questions or concerns feel free to contact are office at 845-371-9684.

Thank You,

*M. Tabber*





# TOWN OF WARWICK

## DEPARTMENT OF POLICE

132 KINGS HIGHWAY  
WARWICK N.Y. 10990  
(845) 986-5000 FAX (845) 986-5020

THOMAS F. MCGOVERN, JR. - N.A. 199  
CHIEF OF POLICE  
[TMCGOVERN@TOWNOFWARWICKPD.ORG](mailto:TMCGOVERN@TOWNOFWARWICKPD.ORG)

21 October 2019

### MEMO

To: Supervisor Sweeton  
From: Lt. John Rader  
Re: Board Resolution



RECEIVED

OCT 21 2019

Town of Warwick  
Town Clerk

Please consider this memo a request for the Board to pass a resolution at their meeting 10/24/19, to fill the vacant SGT position created by the Lieutenant's promotion, in June 2012.

Chief McGovern, Lt. Maslanka, Sgt. Mullins and I conducted interviews on Tuesday 24 September. Three candidates were interviewed for the position. It was the consensus of the panel that the candidate to be promoted should be Police Officer Jason Marsh. The effective date of the promotion should be 26 October 2019. Salary will be consistent with the current union contract. He will be enrolled in the police academy class for police supervision as required as soon as the next class is announced.

Thank you

X

RECEIVED

OCT 21 2019

Town of Warwick  
Town Clerk

October 15, 2019

To: Michael Sweeton, Supervisor

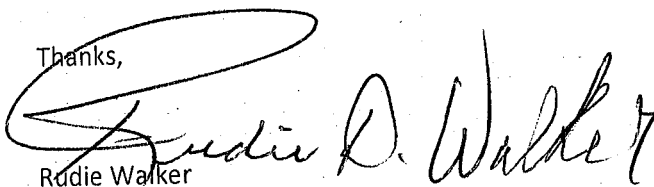
From: Rudie Walker, SNAP Ban Driver

RE: Retirement

Please be advised that my retirement date is October 25, 2019.

Thanks,

Rudie Walker

A handwritten signature in cursive script that reads "Rudie D. Walker". The signature is written in dark ink and is positioned to the right of the printed name "Rudie Walker".

**Warwick Town Clerk**

---

**From:** Mike Dozzollinni <everysecondcountschildsafety@gmail.com>  
**Sent:** Thursday, October 17, 2019 10:31 PM  
**Subject:** Child Safety ID Kits – Partner with your Community  
**Attachments:** Yarmouth Police Dept Child Safety ID Kit.pdf

RECEIVED

OCT 18 2019

Town of Warwick  
Town Clerk

Hello,

My name is Mike D'Ozzollinni, President of Every Second Counts, LLC. My company's goal is to raise awareness for Child Safety within the communities by partnering with Police, Schools, and other Organizations across the United States.

We currently offer the Child Safety ID Kit which captures the following items for a child:

- Contact Information
- Physical Attributes
- Medical Information
- Dental Charts
- Location for Photo
- Non-Toxic Ink Strip for Finger Prints
- DNA Zip Lock Bag for Hair Sample
- Child Safety Tips

For orders from 100-500 kits, the price is \$2.50 per kit, for orders 500+, it is reduced to \$2.00 per kit, which makes it very affordable for most budgets. Our kits are twice the size of most standard kits which makes it much easier for child fingerprinting. We offer an option to include your department or company logo on the cover of the kit at no extra cost. See attached sample.

We have been working with police departments who have purchased our Child Safety ID Kits to distribute them at safety programs for their community such as **National Night Out, Back to School, Trunk or Treat** or distribute them to local schools, as a joint effort to continue to raise awareness for Child Safety.

If you are interested, please visit our website below or you can contact me directly at [201-952-3447](tel:201-952-3447) or send me an email (hit reply) at [everysecondcountschildsafety@gmail.com](mailto:everysecondcountschildsafety@gmail.com)

[www.everysecondcountschildsafety.com](http://www.everysecondcountschildsafety.com)

Look forward to hearing from you.

Thank you,

Mike D'Ozzollinni  
President  
Every Second Counts, LLC

# Child Safety ID Kit



My Child's Name \_\_\_\_\_

Today's Date \_\_\_\_\_

## Child's Personal Information

Name \_\_\_\_\_

Nick Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, and Zip \_\_\_\_\_

Social Security Number \_\_\_\_\_

Birth Date \_\_\_\_\_

Age \_\_\_\_\_

Gender \_\_\_\_\_

Eye Color \_\_\_\_\_

Hair Color \_\_\_\_\_

Height \_\_\_\_\_

Weight \_\_\_\_\_

Blood Type \_\_\_\_\_

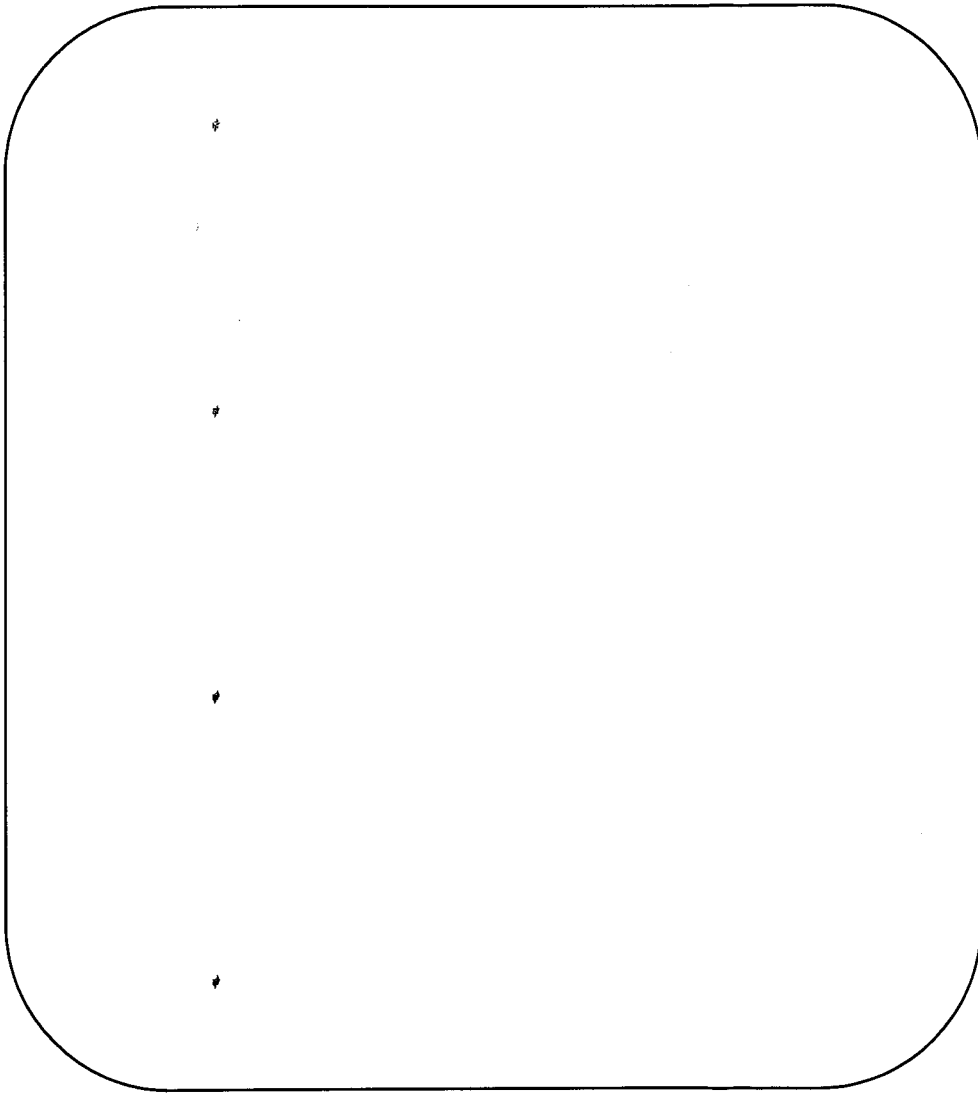
Mother's Name \_\_\_\_\_

Phone Number \_\_\_\_\_

Father's Name \_\_\_\_\_

Phone Number \_\_\_\_\_

## Child's Picture



Child's Age in Picture \_\_\_\_\_

Date of Picture \_\_\_\_\_

## Child's Characteristics

Please indicate "Yes" to any of the characteristics and where they are located on the body if it applies:

Glasses \_\_\_\_\_

Contact Lenses \_\_\_\_\_

Braces (Teeth) \_\_\_\_\_

Birthmarks \_\_\_\_\_

Scars \_\_\_\_\_

Prosthetic Limb(s) \_\_\_\_\_

Others \_\_\_\_\_

Please Describe Physical Features Below:

---

---

---

---

---

## Child's Fingerprints

Please peel apart the non-toxic ink strip and beginning with your child's pinkie, gently press each finger in the ink and apply to the chart below. Ensure you wash your child's hands afterwards and allow the ink to dry before folding the booklet.

Left Pinkie	Left Ring	Left Middle	Left Index	Left Thumb
Right Thumb	Right Index	Right Middle	Left Ring	Right Pinkie

## Child's DNA Sample Instructions

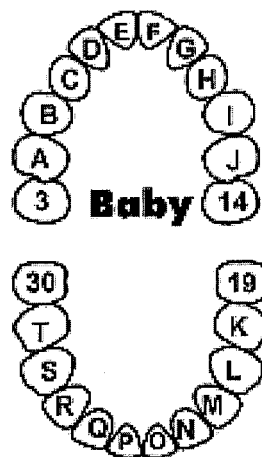
Remove at least 10 to 20 strands of hair from a brush or comb that only your child uses. When collecting hair samples, check to make sure that the follicle, which looks like a small white bulb, is still attached. Store them in the zip-lock bag and write your child's name and date of sample on the bag. **Remember to store the bag in your freezer.**



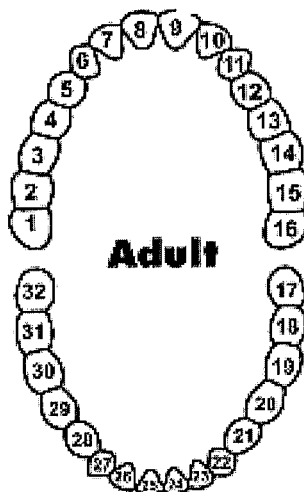
## Child's Dental Chart

Please have your child's dentist complete the appropriate chart.

### Primary Teeth



### Permanent Teeth



## **Child Safety Tips**

**500,000 children a year are reported missing in the United States and Canada**, these statistics are horrifying, but an identification booklet will provide you a peace of mind and measure of extra security where every second counts.

Let's keep our children safe and talk about the safety tips below with them.

1. Do not walk away with anyone other than a parent or arranged family member.
2. Avoid getting into cars with strangers at all costs.
3. Remember, an adult will not need help from a child, do not listen to "I need help finding my kitten."
4. Know your name, phone number, and address.
5. If your child wanders off at the store, instruct them to go to the counter and announce they cannot find you. They should remain there until you locate them. Do not wander off.
6. Explain to them that no one is allowed to touch their body except for mommy and daddy if needed.
7. Always try to walk to and from school in groups.
8. Never post any of your personal contact information on social media networking sites.
9. Check with your parents before posting any pictures online.
10. Take interest in the internet sites your child visits and monitor their computer usage.

## **IF YOUR CHILD IS MISSING:**

Contact police immediately, share a description of what they were wearing the day they went missing and provide the Child Identification Booklet. Request that your child's name be entered into the National Crime Information Center Missing Person File (NCIC), which allows any law enforcement agency in the U.S. to identify them.

The photo in this booklet should be updated every 6 months to a year. We hope that there is never a need to use this booklet with law enforcement, but in the sad event you may, every second counts and all the information contained in this booklet will increase your chances of recovering your child.

## **Need Additional Booklets**

If you need additional booklets or have any questions at all, you can contact us below at the following website:

**[www.everysecondcountschildsafety.com](http://www.everysecondcountschildsafety.com)**

## Warwick Town Clerk

---

**From:** Mike Dozzollinni <everysecondcountschildsafety@gmail.com>  
**Sent:** Thursday, October 17, 2019 10:31 PM  
**Subject:** Child Safety ID Kits – Partner with your Community  
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If you are interested, please visit our website below or you can contact me directly at [201-952-3447](tel:201-952-3447) or send me an email (hit reply) at [everysecondcountschildsafety@gmail.com](mailto:everysecondcountschildsafety@gmail.com)

[www.everysecondcountschildsafety.com](http://www.everysecondcountschildsafety.com)

Look forward to hearing from you.

Thank you,

Mike D'Ozzollinni  
President  
Every Second Counts, LLC

## Warwick Town Clerk

---

**From:** Austin, Trish <AustinT@oru.com>  
**Sent:** Thursday, October 17, 2019 10:02 PM  
**To:** Austin, Trish  
**Cc:** Austin, Trish  
**Subject:** O&R RESTORES POWER TO 19,000; CREWS CONTINUE TO WORK THROUGHOUT THE NIGHT - October 17, 2019 – 9:30 p.m.

### **O&R RESTORES POWER TO 19,000; CREWS CONTINUE TO WORK THROUGHOUT THE NIGHT**

PEARL RIVER, NY, October 17, 2019 – 9:30 p.m. – O&R and contractor overhead line and tree removal crews repaired damage and restored electric service to approximately 19,400 of the total 20,300 customers who lost electric service following a destructive rain and wind storm that began Wednesday afternoon. This storm – which featured winds gusting to 45 mph in some areas -- continued throughout the day on Thursday.

O&R estimates that the vast majority of the customers who remain without electric service will have it restored by 11 p.m. this evening. Barring any unforeseen circumstances, all customers should have power restored by 7 a.m. on Friday.

As part of its power restoration efforts, O&R mobilized its emergency storm response team, including company and contractor overhead line and tree removal crews, customer service operations and wide array of O&R departments that support those efforts. O&R also secured an additional 23 overhead line technicians from its mutual aid partners and local private contractors.

**Here are the outage numbers by county at 9:30 pm today. For the latest outage numbers, please go to O&R's Outage Map:**

Orange – 266 (104,690 total served by O&R)  
Sullivan – 3 (8,646 total served by O&R)  
Rockland – 267 (118,105 total served by O&R)  
Bergen – 70 (59,047 served by Rockland Electric Co.)  
Passaic – 1 (13,341 served by Rockland Electric Co.)  
Sussex – 0 (344 served by Rockland Electric Co.)

**To report an outage, go to [www.oru.com/trouble](http://www.oru.com/trouble) (this is for municipal use only)**

**If you need assistance during the storm, please contact anyone of these members of our Community Response Team:**

#### **Kate Wysokowski, Bergen**

**Office (845) 577-2539**  
**Cell (917) 575-0205**  
**Fax (718) 923-7021**  
**Home (845) 620-3702**

#### **Trish Austin, Rockland**

**Office (845) 577-2459**  
**Cell (845) 219-6034**  
**Fax (914) 925-9217**

Home (845) 358-4654

**Matthew Mariconi, Rockland**

Office (845) 577-2417

Home (845) 494-8838

Cell (646) 856-5533

Fax (914) 925-9212

**Eric Fuentes, Orange/Sullivan/Sussex**

Office (845) 344-8882

Home (845) 291-8753

Cell (845) 570-1933

Fax (718) 923-7045

**Mike Grant, Orange/Passaic**

Office (845) 783-5480

Home (845) 942-2773

Cell (914) 391-6674

Fax (718) 923-7073

Due to the volume of telephone calls and e-mails we receive, we request that you do not send text messages as they will not be responded to in a timely manner. Thank you.

***Phone Numbers are for OFFICIAL USE ONLY. They are not to be given out to the general public.***

**Trish Austin**

Manager- Regional & Community Affairs

Orange and Rockland Utilities, Inc

One Blue Hill Plaza

Pearl River, NY 10965

phone: 845.577.2459

fax: 914.925.9217

cell: 845.219.6034

email: [austint@oru.com](mailto:austint@oru.com)

⚡ please don't print this e-mail unless you really need to

HELPFUL LINKS ONLINE: [ORU Streetlight Portal](#) / [ORU Outage Map](#) / [Call Before You Dig](#)



- ☐ What forms of payment are accepted at the Town Clerk's office?
- ☐ May I use a credit/debit card to complete my transactions?
- ☐ Do I need to license my dog, and if so, how do I do that?
- ☐ We are getting married. What do we need to do to obtain a marriage license?

Both the bride and groom need to be present at the same time when applying for a license. The license must be obtained at least 24 hours prior to the ceremony and is valid for 60 days ([see Fee Schedule \(/fee-schedule/\)](#)). You will need to present a valid driver's license or passport, a certified birth certificate, and, if applicable, final divorce papers for each subsequent marriage or a certified copy of a death certificate. Couples must also provide their social security number, place of birth, parent's names (including the spelling of mother's maiden name) and country of birth for both parents. If documents are in a foreign language they must be translated by a certified translator, information may be available on translations from your Consulate or Embassy.

- ☐ Can I purchase a marriage license in your office if I am NOT getting married in New York?
- ☐ Can I get a copy of my child's marriage license?
- ☐ Can I get a copy of my Divorce Decree?
- ☐ How do I obtain copies of public records?
- ☐ Can I obtain an apostilled document at the Town Clerk's office?
- ☐ I cannot file my deed with the County without a CPF transfer tax form. Where can I find that?
- ☐ Can I get a copy of my deed?
- ☐ I need a Notary, do you have one?
- ☐ Do you Notarize Wills?
- ☐ Can I get a copy of my grandchild's/niece/nephew's birth certificate?
- ☐ How do I obtain a copy of my birth, my child's birth, marriage, or death certificate?
- ☐ I would like to reserve one of the Town Parks. How do I do that?
- ☐ Where can I get a season beach pass to the Thomas P. Morahan Park?
- ☐ How do I obtain a Special Event Permit?



☐ **How do I reserve one of the meeting rooms or Senior Center?**

☐ **How do I register to vote and where do I vote?**

☐ **How do I obtain a Hunting or Fishing License?**

☐ **How do I obtain a handicapped parking permit?**

☐ **How do I obtain Genealogy records?**

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**Town of Warwick**

# **Report to the Town Board**

**December 31, 2018**

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OCT 11 2019

Town of Warwick  
Town Clerk



## **TOWN OF WARWICK**

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LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

September 20, 2019

Town of Warwick  
132 Kings Highway  
Warwick, NY 10990

Attention: Town Board

We are pleased to present this report related to our audit of the basic financial statements of the Town of Warwick (the "Town") for the year ended December 31, 2018. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Town's financial reporting process.

This report is intended solely for the information and use of the Town Board and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the Town of Warwick.

*RBT CPAs, LLP*

Jennifer R. George, CPA  
Partner

rbtcpas.com

11 Racquet Road  
Newburgh, NY 12550  
T: (845) 567-9000  
F: (845) 567-9228

2678 South Road, Suite 101  
Poughkeepsie, NY 12601  
T: (845) 485-5510  
F: (845) 485-5547

P.O. Box 209  
51 Sullivan Street  
Wurtsboro, NY 12790  
T: (845) 888-5656  
F: (845) 888-2789

340 Madison Avenue  
19th Floor  
New York, NY 10173  
T: (718) 772-0850  
F: (718) 772-0851

**Town of Warwick**  
**Report to the Town Board**

**Required Communications**

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

**Auditor's Responsibility with Regard to the Financial Statement Audit**

Our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, have been described to you in our arrangement letter dated August 8, 2019.

**Overview of the Planned Scope and Timing of the Financial Statement Audit**

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

**Accounting Policies and Practices**

**Preferability of Accounting Policies and Practices**

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items during the current audit period.

**Adoption of, or Change in, Accounting Policies**

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. There were no changes in existing significant accounting policies during the period except for the following. The Town implemented GASB No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, and Statement No. 73, Accounting and Financial Reporting for Pension and Related Assets, effective January 1, 2018.

**Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**Management's Judgments and Accounting Estimates**

Summary information about the process used by management in formulating particularly sensitive accounting estimates is in the attached Summary of Significant Accounting Estimates.

**Audit Adjustments**

Audit adjustments proposed by us are shown on the attached "Summary of Recorded Audit Adjustments". These adjustments have been reviewed and accepted by Mike Sweeton, Town Supervisor.

**Uncorrected Misstatements**

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

**Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

**Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters, except for the accounting assistance provided by Stephen M. Brown, CPA.

**Significant Issues Discussed with Management**

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

**Significant Difficulties Encountered in Performing the Audit**

We did not encounter any significant difficulties in dealing with management during the audit.

**Letter Communicating Control Deficiencies**

Attached as Exhibit A is a letter communicating management suggestions identified during our audit of the financial statements.

**Significant Written Communications Between Management and Our Firm**

Copies of significant written communications between our firm and the management of the Town, including the representation letter provided to us by management, are attached as Exhibit B.

**Town of Warwick**  
**Summary of Accounting Estimates**  
**Year Ended December 31, 2018**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You should continue to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the Town's December 31, 2018 financial statements:

<i>Area</i>	<i>Accounting Policy</i>	<i>Estimation Process</i>
Other Post-Employment Benefits (OPEB)	OPEB costs are accrued systematically over a period that approximates employees' years of service.	The total OPEB liability is actuarially determined based on the benefits offered by the Town, retiree life expectancy, and projected healthcare trends.
Pension Liability, Deferred Inflows and Outflows	Represents the Town's allocated share of the state retirement systems' net pension liability and deferred inflows/outflows.	Calculated based on the actuarially determined net pension liability of the state retirement systems and the employer allocations audited by KPMG.
LOSAP	LOSAP costs are accrued systematically over a period that approximates volunteers' years of service.	The total LOSAP liability represents the actuarially determined projected cost of providing LOSAP benefits to the Town's volunteer ambulance members.

**Town of Warwick**  
**Summary of Recorded Audit Adjustments**  
**Year Ended December 31, 2018**

**Town of Warwick**  
**Summary of Recorded Audit Adjustments**  
**Year Ended December 31, 2018**

Number	Date	Name	Account No	Debit	Credit
1	12/31/2018	NYS Aide- NYS Stop DWI	B02.00.3089.001 B02		(3,088)
		NYS GRANT-TRAFFIC SAFETY	B02.00.3089.005 B02	3,088	
		To reclass state aid to proper account			
2	12/31/2018	Cash	A00.00.0200.000 A00	100,000	
		Accounts receivable	A00.00.0380.000 A00		(100,000)
		Cash	H16.00.0200.000 H16		(100,000)
		Accounts receivable	H16.00.0380.000 H16	100,000	
		To adjust AR to the correct fund			
3	12/31/2018	NEW YORK STATE TAX	TA0.00.0021.000 TA0		(1,479)
		FEDERAL TAX	TA0.00.0022.000 TA0		(4,773)
		SOCIAL SECURITY -EMPLOYER SHARE	TA0.00.0026.000 TA0		(3,992)
		SOCIAL SECURITY- EMPLOYEE SHARE	TA0.00.0027.000 TA0		(2,153)
		Accounts receivable	TA0.00.0380.000 TA0	12,397	
		To reclass receivables to correct accounts			
4	12/31/2018	SERVICE AWARD PROGRAM LIABILITY	TA3.00.0013.000 TA3	141,780	
		SERVICE AWARD PROGRAM ASSETS	TA3.00.0461.000 TA3		(141,780)
		To adjust LOSAP balances			



**Exhibit A – Letter Communicating Internal Control  
Findings and Management Responses**



LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

September 20, 2019

To the Town Board  
Town of Warwick  
132 Kings Highway  
Warwick, NY 10990

In planning and performing our audit of the financial statements of the Town of Warwick (the "Town") as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America ("US GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Therefore, material weaknesses may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. During our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Following are descriptions of other identified deficiencies in internal control that we determined did not constitute significant deficiencies or material weaknesses:

rbtcpas.com

11 Racquet Road  
Newburgh, NY 12550  
T: (845) 567-9000  
F: (845) 567-9228

2678 South Road, Suite 101  
Poughkeepsie, NY 12601  
T: (845) 465-5510  
F: (845) 465-5547

P.O. Box 209  
51 Sullivan Street  
Wurtsboro, NY 12790  
T: (845) 888-5656  
F: (845) 888-2789

340 Madison Avenue  
19th Floor  
New York, NY 10173  
T: (718) 772-0850  
F: (718) 772-0851

***Identified Deficiencies in Internal Control***

**We consider the following matter to be a control deficiency that is of a lesser magnitude than a significant deficiency:**

***Fund Balance\****

The following funds have a negative unassigned fund balance at year end: Bellvale Water, Eurich Heights Water, Westside Water, WVOTVCP Water, Price Chopper Sewer and Florida Ambulance. The Assigned for fund purpose fund balances represent amounts available to fund the current and future operations of each fund. Fund balances must be monitored to ensure that the Town does not commit resources that are not available. RBT recommends that the Board closely monitor the fund balances in each fund to ensure that balances are sufficient to support the operations of the funds.

Management's response: Special districts are monitored for potential and/or actual deficits. Actions are taken. For instance, the West Side Water district was in deficit and a multiyear phase of rate increases occurred which will have eliminated the deficit by 2019. Hearings have been set to raise the rates of the Bellvale and Eurich Heights districts in 2019 to eliminate their deficits. Pine Island Lighting has been corrected for 2019. The Florida Ambulance district was taken over by the town when the Florida Fire District ceased to provide this service after years of underfunding. By law the Town could only fund it as a slightly higher rate than this underfunded amount. We have worked with a contract provider, Warwick Ambulance Corp, to eliminate the \$125 deficit while providing residents with this critical service, it should be corrected in 2019. The WVOTCP water district is the reauthorizing and permitting of a State-owned water system and has incurred startup costs to meet State and County regulations without many users. Startup costs will be bonded and paid by users once this commercial area is developed.

**The following are management suggestions:**

***Procurement Policy\****

RBT recommends that the Town update their procurement policy to include the purchasing policy regulations that the Town is required to follow based on federal award requirements.

Management's response: While the Town complies with all Federal procurement policies on projects with Federal awards it will amend its Chapter 33, Procurement Policy to reflect that in writing.

***Trust & Agency***

RBT recommends that the Town review all items that are recorded in the Trust & Agency funds in order to be ready to comply with GASB 84, which the Town will be required to implement for the year ending December 31, 2019. GASB 84 changes the criteria for evaluating whether items should be classified as fiduciary. We anticipate that many items currently recorded in Trust & Agency will not meet the criteria and therefore will need to be moved to another fund, most likely the General Fund. Additionally, some items have been recorded in these funds without change for many years. These items should be investigated and adjusted when possible. We recommend cleaning up the Trust & Agency accounts now to minimize the potential reclassification at December 31, 2019.

Management response: We agree with this recommendation.

***Ambulance/Fire District Cost Sharing***

The ambulance corps have an informal cost sharing agreement with the local fire district. RBT recommends that the Town obtain a signed agreement for the cost sharing of radios.

Management response: We will work to formalize an agreement.

***Annual Update Report***

RBT noted that the 2018 Annual Update Document ("AUD") was filed in June 2019. RBT recommends that the Town file the AUD with New York State by April 30th.

Management response: The Town has always filed its AUD in June with no issues from NYS.

**Town of Warwick  
Report to the Town Board**

***Dial-A-Bus Reporting***

RBT recommends printing and reviewing the quarterly reports prior to submission, ensuring all information agrees with the Town's general ledger.

Management response: The Town does review our quarterly numbers. There was an immaterial difference, the Town underreported its expenses by \$197.

We would be pleased to discuss our observations and suggestions in further detail at your convenience, to perform any additional study of a matter or to assist you in implementing the recommendations to the extent our independence is not impaired.

Those comments denoted by an "\*" are substantially unchanged from our 2017 letter and continue to be applicable. This communication is intended solely for the information and use of the Town Board and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*RBT CPAs, LLP*



---

Jennifer R. George, CPA  
Partner

**Exhibit B - Certain Written Communications Between  
Management and Our Firm**





LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

August 8, 2019

Town Board  
Town of Warwick  
132 Kings Highway  
Warwick, NY 10990

Attention: Michael P. Sweeton, Supervisor

### The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Town of Warwick's (the "Town"), governmental activities, each major fund and aggregate remaining fund information as of and for the year ended December 31, 2018, which collectively comprise the basic financial statements. You have also requested that we report on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

We will also perform an audit of the following financial statements to be issued by Town of Warwick:

- Primary government financial statements of Town of Warwick, including the budgetary comparison schedules.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

We will also perform the audit of the Town as of December 31, 2018 so as to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS) and the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the U.S. Office of Management and Budget's (OMB) Compliance Supplement. Those standards, regulations, and supplements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting abuse.

rbtcpas.com

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340 Madison Avenue  
19th Floor  
New York, NY 10173  
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F: (718) 772-0851

In making our risk assessments, we consider internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements and supplemental schedules that we have identified during the audit.

We will also communicate to the Town Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

The funds that you have told us are maintained by the Town and that are to be included as part of our audit are listed here.

- \* General Fund
- \* Highway Fund
- \* Water Fund
- \* Sewer Fund
- \* Capital Projects Fund
- \* Community Development Fund
- \* Refuge Fund
- \* Recreation Fund
- \* Park Fund
- \* Lightning Fund
- \* Ambulance Fund
- \* Agency Fund

The federal (and state) financial assistance programs that you have told us that the Town participates in and that are to be included as part of the single audit are listed as follows:

- \* Highway Planning and Construction
- \* State and Community Highway Safety
- \* Bullet Proof Vest Partnership Program
- \* Agricultural Conservation Easement Program
- \* Federal Transit Formula Grant

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our report on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations, identified above.

#### **Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

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

- (a) For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- (b) To evaluate subsequent events through the date the financial statements are issued or available to be issued and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that they will not date the evaluation of subsequent events earlier than the date of



the management representation letter referred to below;

- (c) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- (d) For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
- (e) For report distribution; and
- (f) To provide us with:
  - (1) Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - (2) Additional information that we may request from management for the purpose of the audit; and
  - (3) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;

As part of our audit process, we will request from management and those charged with governance written confirmation concerning representations made to us in connection with the audit including among other items:

- (a) That management has fulfilled its responsibilities as set out in the terms of this letter; and
- (b) That it believes 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 taken as a whole.

Management is responsible for identifying and ensuring that the Town complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Town involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements or compliance. Management is also responsible for informing us its knowledge of any allegations of fraud affecting the Town received in communications from employees, former employees, regulators, analysts or others.

Management is responsible for the preparation of the supplementary information. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and that indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received; (b) preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; and (g) submitting the reporting package and data collection form.

The Town Board is responsible for informing us of its views about the risks of fraud within the Town, and its knowledge of any fraud or suspected fraud affecting the Town.

Our association with an official statement is a matter for which separate arrangements will be necessary. The Town agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the Town seeks such consent, we will be under no obligation to grant such consent or approval.

Town of Warwick agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the Town agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering.

Because RBT CPAs, LLP ("the Firm") will rely on the Town of Warwick and its management and Town Board to discharge the foregoing responsibilities, the Town of Warwick holds harmless and releases the Firm, its partners, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Town of Warwick's management which has caused, in any respect, the Firm's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

#### **Records and Assistance**

If circumstances arise relating to the condition of the Town's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which, in our professional judgment, prevent us from completing the audit, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Town's books and records. The Town will determine that all such data, if necessary, will be so reflected. Accordingly, the Town will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Town personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with Ana Kanz, Comptroller. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

#### **Non-Attest Services to be Performed**

In connection with our audit, you have requested us to perform certain non-audit services:

- (b) Draft the Town's annual financial statement for management's review and approval;

The GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the Town, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The Town has agreed that Ana Kanz, Comptroller possesses suitable skill, knowledge or experience and that the individual understands the financial statement preparation services to be performed sufficiently to oversee them. Accordingly, the management of the Town agrees to the following:

- a. The Town has designated Ana Kanz, Comptroller as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services.;
- b. Ana Kanz, Comptroller will assume all management responsibilities for subject matter and scope of the financial statement preparation.;
- c. The Town will evaluate the adequacy and results of the services performed.;
- d. The Town accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the Town's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the entity's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

#### **Other Relevant Information**

RBT CPAs, LLP may mention the Town's name and provide a general description of the engagement in RBT CPAs, LLP's client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

In accordance with GAS, a copy of our most recent peer review report has been provided to you for your information.

#### **Fees, Costs, and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. We propose that our fee for this audit engagement will be \$26,000 for the year ended December 31, 2018. Our fee estimate and completion of our work is based upon the following criteria:

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

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

It is agreed by the Town of Warwick and RBT CPAs, LLP that, should you hire any of our professionals assigned to this project within eighteen months of this assignment, you will be billed 100 percent of their current annual salary. This additional fee is being charged to offset recruitment, training and development expenses we would incur to replace this person.

You may terminate the arrangement at any time by written notice to us. Termination for any reason will not affect your obligation to pay us for fees and expenses incurred prior to termination or in transferring files to and otherwise cooperating with any successor auditor. All provisions of this arrangement will survive termination or cancellation, except that (a) we will not have any obligation to provide services after termination and (b) you will not have any obligation to pay us for any services that we perform after termination, except for costs incurred to cooperate with a successor auditor or regulatory agency subpoena or inquiry.

In the event we are requested or authorized by the Town of Warwick, or are required by government regulation, subpoena, or other legal process, to produce our documents or our personnel as witnesses with respect to our engagement for Town of Warwick, the Town will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of the Firm. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of the Firm audit personnel and at a location designated by our firm.

#### Claim Resolution

Town of Warwick and RBT CPAs, LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by RBT CPAs, LLP or the date of this arrangement letter if no report has been issued. Town of Warwick waives any claim for punitive damages. RBT CPAs, LLP's liability for all claims, damages and costs of Town of Warwick arising from this engagement is limited to the amount of fees paid by Town of Warwick to RBT CPAs, LLP for the services rendered under this arrangement letter.

#### Information Security - Miscellaneous Terms

RBT CPAs, LLP is committed to the safe and confidential treatment of Town of Warwick's proprietary information. RBT CPAs, LLP is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Town of Warwick agrees that it will not provide RBT CPAs, LLP with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Town of Warwick information, including the use of collaborative sites to ensure the safe transfer of data between the parties.

RBT CPAs, LLP may terminate this relationship immediately in its sole discretion if RBT CPAs, LLP determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or RBT CPAs, LLP's client acceptance or retention standards, or if Town of Warwick is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, Town of Warwick or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

#### Reporting

We will issue a written report upon completion of our audit of Town of Warwick's financial statements. Our report will be addressed to the Town Board of Town of Warwick. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Town of Warwick's financial statements, we will also issue the following types of reports:

- a. A report on the fairness of the presentation of Town of Warwick's schedule of expenditures of federal awards for the year ended December 31, 2018;
- b. Reports on internal control related to the financial statements and major programs. The reports will describe the scope of testing of internal control and the results of our tests of internal control;
- c. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
- d. An accompanying schedule of findings and questioned costs.

This letter constitutes the complete and exclusive statement of agreement between RBT CPAs, LLP and Town of Warwick, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

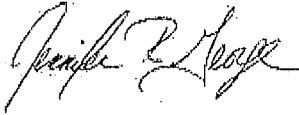
#### Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

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, including our respective responsibilities. We appreciate your business.

Sincerely,

*RBT CPAs, LLP*



Jennifer R. George, CPA  
Partner

Confirmed on behalf of the addressee:



Michael P. Sweeton, Supervisor

8/8/19

Date

## **Report on the Firm's System of Quality Control**

To the Partners of  
RBT CPAs, LLP

Peer Review Committee of the  
New York Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of RBT CPAs, LLP (the firm) in effect for the year ended March 31, 2017. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported 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 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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

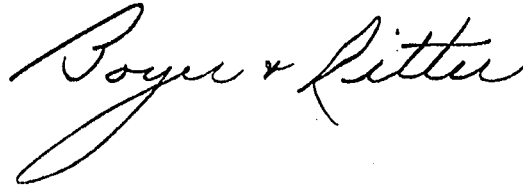
### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit 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 RBT CPAs, LLP in effect for the year ended March 31, 2017, 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*. RBT CPAs, LLP has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Boyer & Ritter". The signature is written in dark ink and is positioned to the right of the date and location text.

Camp Hill, Pennsylvania  
November 15, 2017

# TOWN OF WARWICK

132 KINGS HIGHWAY  
WARWICK, NEW YORK 10990



TOWN HALL TELEPHONE (845) 986-1124  
POLICE DEPT. TELEPHONE (845) 986-5000  
RECEIVER OF TAXES (845) 986-1125  
PUBLIC WORKS TELEPHONE (845) 986-3358  
TOWN HALL FAX (845) 986-9908  
SUPERVISOR [msweeton@townofwarwick.org](mailto:msweeton@townofwarwick.org)  
TOWN CLERK [clerk@townofwarwick.org](mailto:clerk@townofwarwick.org)

September 20, 2019

RBT CPAs, LLP  
11 Racquet Road  
P.O. Box 10009  
Newburgh, NY 12552-0009

This representation letter is provided in connection with your audit of the basic financial statements of the Town of Warwick, New York (the Town) as of and for the year ended December 31, 2018 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP)

We confirm, to the best of our knowledge and belief, as of September 20, 2019:

## *Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated August 8, 2019, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related party and interfund transactions have been recorded in accordance with the economic substance of the transactions and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have identified for you all of our funds and government functions.
9. We have properly classified all funds and activities.
10. We have properly determined and reported the major governmental funds based on the required quantitative and qualitative criteria.



11. Net position components (invested in capital assets, net of related debt; restricted and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.
12. There are no unasserted claims or assessments that our lawyer has advised us are probably of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 and/or GASB Statement No. 10.
13. We have no direct or indirect, legal or moral, obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
14. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. We have no knowledge of any uncorrected misstatements in the financial statements.

*Information Provided*

16. We have provided you with:
  - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
19. We have no knowledge of allegations of fraud, or suspected fraud, affecting the entity's financial statements involving:
  - a. Management.
  - b. Employees who have significant roles in the internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
20. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
21. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

22. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
23. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
24. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Town's ability to record, process, summarize, and report financial data.
25. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

#### *Supplementary Information*

26. With respect to supplementary information presented in relation to the financial statements as a whole:
  - a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
27. With respect to the management's discussion and analysis, schedule of funding progress - post employment benefits, schedule of proportionate share of net pension liability and related ratios, schedule of employer contributions, and budgetary comparison information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
  - a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

#### *Compliance Considerations*

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and in connection with our audit of compliance as described in *Title 17, Part 43 of the New York Codes, Rules and Regulations (NYCR)*, we confirm:

28. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance and *Title 17, Part 43 of the New York Codes, Rules and Regulations*.
29. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal and state transportation assistance programs.
30. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal and state transportation assistance programs that provides reasonable assurance that the auditee is managing federal and state transportation assistance awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal and state transportation assistance programs.

31. Management has prepared the schedule of expenditures of federal and state transportation assistance awards in accordance with Uniform Guidance and *Title 17, Part 43 of NYCRR* and has included expenditures made during the period being audited for all awards provided by federal and state agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance.
32. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance and *Title 17, Part 43 of NYCRR* compliance audits.
33. Management has identified and disclosed to the auditor the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state transportation assistance awards that are considered to have a direct and material effect on each major program.
34. Management has made available all federal and state transportation assistance awards (including amendments, if any) and any other correspondence relevant to federal and state transportation assistance programs and related activities that have taken place with federal or state agencies or pass-through entities.
35. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal and state transportation assistance awards or stated that there was not such noncompliance.
36. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
37. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state transportation assistance program financial reports and claims for advances and reimbursements.
38. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
39. Management has disclosed to the auditor any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audits to the date of the auditor's report.
40. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of these compliance audits, including findings received and corrective actions taken from the end of the period covered by the compliance audits to the date of the auditor's report.
41. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance and *Title 17, Part 43 of NYCRR*.
42. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
43. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

44. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
45. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
46. Federal and state transportation assistance program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
47. The copies of federal and state transportation assistance program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal or state agency or pass-through entity, as applicable.
48. If applicable, management has monitored sub-recipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the sub-awards and have met the other pass-through entity requirements of the Uniform Guidance and *Title 17, Part 43 of NYCRR*.
49. If applicable, management has issued management decisions for audit findings that relate to federal or state transportation assistance awards it makes to sub-recipients and that such management decisions are issued within six months of acceptance of the audit report by the FAC or state agency. Additionally, management has followed up to ensure that the sub-recipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal or state transportation assistance award provided to the sub-recipient from the pass-through entity.
50. If applicable, management has considered the results of sub-recipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
51. Management has charged costs to federal and state transportation assistance awards in accordance with applicable cost principles.
52. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance or *Title 17, Part 43 of NYCRR*.
53. The reporting package does not contain protected personally identifiable information.
54. Management has accurately completed the appropriate sections of the data collection form.
55. If applicable, management has disclosed all contracts or other agreements with service organizations.
56. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
57. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Town of Warwick

Ana B. Kany  
Town Comptroller

9/24/2019  
Date

[Signature]  
Town Supervisor

9/24/19  
Date