



LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

October 13, 2020

Members of the Town Board  
Town of Woodbury  
51 Route 32  
Highland Mills, NY 10930

Dear Members of the Town Board:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide pertaining to the Town of Woodbury.

We will perform the following accounting and/or consulting services, at the specific request of Town personnel. Such services can include:

- Assist the Town's bookkeeper in closing the accounting records for the year ended December 31, 2020:
  - Comparing Town accounting information to prior year and budget and inquiring regarding variances;
  - Reviewing Town prepared accounting reports and reconciliations for reasonableness;
  - Tying Town prepared schedules of cash, receivables and payables, debt and payroll to accounting records;
  - Proposing adjustments to accounting records as considered necessary;
  - Reviewing draft AUD with Town personnel;
  - Reviewing draft footnotes with Town personnel.
- Make recommendations based on observations and inquiries to improve efficiency of recordkeeping and effectiveness of internal controls;
- Respond to questions, whether by phone, email or in person regarding the proper accounting for transactions on an on-going basis (general consulting services).

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

Our fees for these services will be billed based on time spent according to the following discounted rate schedule:

Senior – Denise Williamson, CPA \$175/hour  
Partner – \$300/hour

Our invoices for these services will be rendered each month as work progresses and are payable on presentation.

The terms of this agreement are effective as of the date of this letter and through December 31, 2021.

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

Sincerely,

*RBT CPAs, LLP*



Thomas P. Kennedy, CPA  
Partner

Confirmed on behalf of the addressee:

\_\_\_\_\_  
Supervisor

\_\_\_\_\_  
Date