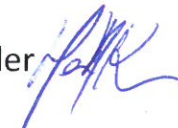


TOWN OF HARRISON
COMPTROLLER'S OFFICE

E-11

TO: Richard Dionisio, Supervisor and Members of the Town Board

FROM: Maureen MacKenzie, Comptroller



RE: Town Board Meeting of June 16, 2022

DATE: June 8, 2022

Approval is requested to engage the firm of PKF O'Connor Davies LLP to audit The Harrison Meadows Country Club for the year 2022.

There will be two audits each year representing the months of January through June and July through December.

Currently, it is not possible to estimate a fee for this service in advance of beginning the engagement, therefore the fee will be based on the time expended.

The engagement letter with hourly fees is attached. It has been reviewed by the Law Department and found to be in order.

Kindly authorize the Supervisor to execute the engagement letter.

Respectfully submitted.

Town/Village of Harrison - Harrison Meadows Country Club Proposed Scope of Services

Based upon our discussion, we propose the following scope of services. We propose to perform the procedures noted below for the period January 1, 2022 through June 30, 2022, and provide our recommendations and potentially expanding the review. We also propose to perform the same procedures for the period July 1, 2022 through December 31, 2022, unless procedures are modified by management (based on our recommendations, if any, on the first six months of the 2022 fiscal year). The analysis will include a review of the following based on all expenses and receipts or Town/Village must set a dollar threshold:

1. The Town/Village Board and management company need to establish an annual budget for the Harrison Meadows Country Club.
 2. The account numbers utilized by the management company must be in agreement with the Town/Village chart of accounts so as to make the record keeping manageable. Review of current general ledger chart of accounts for the Harrison Meadows County Club and the management company to provide recommendations on possible restructuring to eliminate the need to track expenditures in a spreadsheet.
 3. For Cash Receipts (rental, product sales):
 - a. Test that the register receipts are deposited timely
 - b. Reconcile receipts to deposit slips, general ledger, and bank statements
 4. For Expenses:
 - a. Please provide names of employees who are authorized to sign-off as goods are received
 - b. Review vouchers signed for as received and determine if within budget.
 - c. Review that the management company is formally following the Town/Village's procurement policy, if applicable.
- Other procedures as determined necessary based upon the procedures noted above

Engagement Administration, Fees and Other

PKF O'Connor Davies LLP invoices for fees and costs will be rendered periodically as work progresses and are payable on presentation.

Due to the nature of this type of engagement, it is not possible to estimate a fee for this service in advance of beginning the engagement and, therefore, the fee for our services will be based upon the time expended.

Our standard billing rates are as follows:

Hourly Billing Rates

Our hourly billing rates for these services are shown below.

Level	
Partner/Principal	\$290
Senior Manager	\$230
Manager	\$200
Supervisor	\$175
Senior Associate II	\$155
Senior Associate I	\$145
Associate II	\$135
Associate I	\$125
Administrative	\$100

If you have any questions, please do not hesitate to contact Robert Daniele or H. Chris Kopf.

Very truly yours,