

**Village of Muttontown
Warrants June 2024**

Resolution 24-	Amount	PO #	# of Lines
ACCUDATA PAYROLL#, 238, 239, 240	\$ 375,168.38		
Atlantic Salt	\$ 175.14	25-00005	1
Applied Concepts Inc	\$ 812.50	25-00009	1
Campos	\$ 3,000.00	24-00576	1
Cheyenne Rosenzweig	\$ 125.00	25-00016	1
Chica Landscaping	\$ 23,500.00	24-00582	2
Chris Gomoka	\$ 450.00	25-00018	1
Earle Drive LLC	\$ 21,977.50	25-00030	2
Elan Financial Services (Flushing CC)	\$ 810.02	25-00010	8
Evette Aguirre	\$ 150.00	25-00017	1
Ferrari Auto Repair	\$ 1,681.00	24-00583	9
Flexible Systems	\$ 1,522.65	25-00012	1
Global Commercial Cleaning	\$ 826.00	25-00001	1
Harris Beach, PLLC (Retainer)	\$ 7,500.00	25-00007	2
Home Depot	\$ 99.96	25-00014	2
John McGowan And Son	\$ 64,229.00	25-00022	1
Kaitlin Dugan	\$ 60.00	25-00021	1
Language Line Services	\$ 9.90	24-00574	1
LI Village Clerks Treasurers Assoc	\$ 75.00	25-00026	1
Lohirus Blueprint Co	\$ 1,203.77	25-00008	1
Magdalene Economou	\$ 90.00	25-00025	1
Nassau County Board of Elections	\$ 1,069.00	25-00015	1
Nassau county magistrates	\$ 150.00	25-00033	2
Newsday	\$ 76.00	24-00586	1
Newsday	\$ 816.00	25-00035	3
Nicholas Massimo	\$ 90.00	25-00024	1
NYS Local Retirement System (May contributions)	\$ 6,235.08	24-00580	2
NYS DEFERRED COMPENSATION PLAN #238 239	\$ 11,200.00	24-00585	4
NYS DEFERRED COMPENSATION PLAN # 240	\$ 5,605.00	25-00029	1
NYS EMPLOYEE'S HEALTH INS. PENDING ACCT.	\$ 52,921.90	25-00028	4
Office of State Comptroller	\$ 3,450.00	24-00588	1
Optimum 4016	\$ 15.00	25-00013	1
Optimum 2019	\$ 174.45	25-00011	1
Perillo Brothers	\$ 214.38	25-00006	1
Profile Protective Systems	\$ 159.00	25-00002	1
PSEGLI 01-2	\$ 393.97	24-00578	1
PSEGLI 02-0	\$ 17.66	24-00577	1
PSEGLI 59-9	\$ 704.41	25-00034	1
Quench	\$ 72.00	25-00027	1
Rapid Print and Mail	\$ 400.00	25-00023	1
Robert McLaughlin	\$ 450.00	25-00020	1
Ronald Koenig	\$ 200.00	25-00019	1
Supervisor Town of Oyster Bay	\$ 3,048.13	24-00589	2
TGI	\$ 213.28	25-00031	1
The Little Reporting Company	\$ 1,083.50	24-00584	2
Travel Expenses	\$ 777.43	24-00575	1
UNUM	\$ 1,761.18	25-00032	4
VERIZON-VH 0149	\$ 269.00	25-00004	1
Verizon-Voice 0199	\$ 34.78	25-00003	1
Walden Associates	\$ 1,645.00	24-00587	1
WB Mason	\$ 381.58	24-00581	5
Woodbury Car Wash	\$ 322.40	24-00573	1
WRIGHT EXPRESS FLEET SERVICES	\$ 17.26	24-00579	1
TOTAL	\$ 597,473.41		90

May 15, 2024

Honorable Mayor and Board of Trustees
Incorporated Village of Muttontown
One "Raz" Tafuro Way
Muttontown, New York 11791

We are pleased to confirm our understanding of the Village Justice services we are to provide to the Incorporated Village of Muttontown (the "Village").

You requested that we prepare a document that summarizes the financial records of the Justice Court from June 1, 2023 thru May 31, 2024 on the cash basis of accounting.

We will apply the agreed-upon procedures listed in the attached schedule. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed is solely the responsibility of the Village and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on this matter. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to The Village Board of Trustees. You understand that the report is intended solely for the information and use for the Village and Village Justice and should not be used by anyone other than these specified parties. Our report will contain a sentence indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

As agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however; we will communicate to you any known and suspected fraud and noncompliance with laws or regulations that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the financial information submitted, we will disclose those matters in our report.

You are responsible for the Justice Court document that summarizes its activity from June 1, 2023 thru May 31, 2024 on the cash basis of accounting and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the financial information provided. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At conclusion of our engagement, we will require certain written representation in the form of a representation letter from management that, among other things, will confirm management's responsibility for the Justice Court document that summarizes its activity from June 1, 2023 thru May 31, 2024 on the cash basis of accounting in accordance with the agreed-upon procedures.

William A. Barrett, CPA is the engagement partner and is responsible for supervising the engagement and signing the report.

We propose to render these services at the following hourly rates:

Partner	(Bill)	\$225/Hour
Manager	(Alicia)	\$195/Hour
Senior	(James)	\$170/Hour
Staff Accountant	(Yolanda)	\$130/Hour

We estimate this fee to be between \$5,000 to \$7,500. However, if the fee is less, we will, of course, only invoice for the lower amount. Should unforeseen circumstances occur and the time to complete this engagement is more than our estimate, we will contact you at that time to discuss the matter and come to a mutual agreement.

We wish to thank you for the opportunity to continue to serve the Village and believe that this letter accurately summarizes the significant terms of our engagement. Should you desire any further information, please do not hesitate to contact us. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us in the envelope provided.

Very Truly Yours,


Rynkar, Vail & Barrett, LLP

Signature

Title

Date

Subject to Approval

Addendum to Rynkar, Vail & Barrett, LLP's Engagement Letter
Dated May 15, 2024

Rynkar, Vail & Barrett, LLP and The Village Board agree to the following agreed-upon procedures concerning the Village Justice's accounting procedures and document that summarizes its activity from June 1, 2023 thru May 31, 2024 on the cash basis of accounting.

- 1) Select two months during the fiscal year and reconcile deposits per the bank statement and the monthly report filed with the Office of the State Comptroller.
- 2) Reconcile monthly reports filed with the Office of State Comptroller for the twelve-month period ended May 31, 2024 with the Village's general ledger.
- 3) Review Village Justice's bank reconciliations for the month ending May 31, 2024.
- 4) Prepare the Village Justice document that summarizes its activity from June 1, 2023 thru May 31, 2024 on the cash basis of accounting.

Subject to Approval