



**Central Coventry Fire District
Regular Board of Directors Meeting**

This meeting will be convened pursuant to Governor's Executive Order 20-05 (including orders continuing and amending said requirements.) The Meeting shall be Convened Telephonically and Using Zoom Video Conference Technology to Allow Timely and Effective Public Access to Deliberations of the Board.

[All Participation will be remote until further notice.]

August 24, 2020 at 6:00 PM

Board of Directors

Fred Gralinski-President, Vice President Cynthia Fagan-Perry,
Daniel Lantz, Jr., Richard Polselli, Ronald Flynn, Carl Mattson, James Kuipers

Agenda

The public may watch the meeting via:

<https://us02web.zoom.us/j/84007836016?pwd=eGhnbi9FclJMeXBNNnTFDb25iVkrREUT09>

Call to Order	Fred Gralinski, President
Pledge of Allegiance	Fred Gralinski, President
Roll Call – Quorum Determination	Fred Gralinski, President
Safety Instructions	Fred Gralinski, President

APPROVAL OF MEETING MINUTES

August 12, 2020.

DEPARTMENT REPORTS:

1. District Manager's Report.
2. Fire Chief's Report.
3. Finance Manager's Report.
4. District Administrator's Report

NEW BUSINESS:

1. Award of 3-year audit contract for the periods ending August 31, 2020, August 31, 2021, and August 31, 2022 to Baxter, Dansereau & Associates, LLP, consistent with the terms and conditions set forth in the Proposal to provide professional services dated August 13, 2020, responsive to the CCFD's request for proposals. (Discussion/Action/Vote).

2. Ratification of Resolution [2020-03] to Adopt a new annual appropriation and tax levy pursuant to the authority conferred by enabling legislation H 8015, and schedule a public hearing on said appropriation and levy scheduled for September 14, 2020 under the Governor's Executive Order 20-05 and subsequent amendments thereto. (Discussion/Action/Vote).
3. Ratification of Resolution [2020-04] to affirm prior Board decision to set voting for open Board positions on Saturday, October 3, 2020.
4. Ratification of Resolution [2020-05] to formally disown and disavow Board member Kuipers' Facebook page, "Jim's CCFD Updates" as violating or exceeding First Amendment protections for government actors and public officials. This Resolution is meant to definitively clarify that this Facebook page was not and is not condoned, authorized, resolved, or has otherwise been approved/sanctioned by the Board of Directors or the District.

PUBLIC COMMENT

NEXT SCHEDULED MEETING – ANNUAL MEETING/PUBLIC HEARING

- **September 14, 2020 AT 6:30 PM (via zoom)**

ADJOURNMENT

President Fred Gralinski

<https://us02web.zoom.us/j/84007836016?pwd=eGhnbj9FcjJMeXBNNTFDb25iVkcREUT09>

Meeting ID: 840 0783 6016

Passcode: 853769

One tap mobile

+19292056099,,84007836016#,,,,,0#,,853769# US (New York)

+13017158592,,84007836016#,,,,,0#,,853769# US (Germantown)

Dial by your location

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Germantown)

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 840 0783 6016

Passcode: 853769

Find your local number: <https://us02web.zoom.us/j/keAJ04ZDvm>

CENTRAL COVENTRY FIRE DISTRICT
Regular Meeting of the Board of Directors
August 24, 2020 @ 6:00 PM
Telephonically and using Zoom Video Conferencing Technology

The meeting was called to order by President Gralinski at 6:00 PM. A quorum was present consisting of: President Fred Gralinski, Vice President Cindy Fagan-Perry, Dan Lantz, Ron Flynn, Richard Polselli, Carl Mattson and James Kuipers. District Manager Gayle Corrigan, Finance Manager Linda Dykeman, Chief Brown, legal counsel David Dagostino, Esq., of Gorham & Gorham, Inc. and District Administrator Daniel Kaplan were also present. After the pledge, the President asked individuals to review safety instructions for exiting their space.

A motion to approve the meeting minutes from August 12th, 2020 was made by Vice President Fagan-Perry, seconded by Director Kuipers and unanimously approved.

Under New Business, District Manager Gayle Corrigan reported that revenue January to July 2020 was down by approximately 30% or \$122,000.00. She and District Finance Manager Dykeman are working on closing fiscal year 2020. A motion to approve the District Manager's report was made by Vice President Fagan-Perry, seconded by Director Flynn and unanimously approved.

Chief Brown read the Chief's Report. He spoke about the boating accident on the pond Saturday night around midnight. Fortunately no one was injured and all occupants of the boat swam to shore. A motion to approve the Chief's report was made by Director Kuipers, seconded by Director Mattson and unanimously approved.

Finance Manager Linda Dykeman read the Finance Manager's Report noting that monies from details were non-existent due to the Covid virus. A motion to approve the District Finance Manager's report was made by Vice President Fagan-Perry, seconded by Director Lantz and unanimously approved.

The Tax Collector's Report was read by Dan Kaplan. A request to get an updated report showing the August collections was made. A motion to approve the report was made by Director Mattson, seconded by Vice President Fagan-Perry and unanimously approved.

A motion to approve the award of a three year audit contract for periods ending August 31, 2020, August 31, 2021 and August 31, 2022 to Baxter,

Dansereau & Associates, LLP was made by Vice President Fagan-Perry, seconded by Director Mattson and unanimously approved.

A motion to approve the Ratification of Resolution [2020-03] was made by Director Flynn, seconded by Vice President Fagan-Perry and approved. Director Kuipers voted in the negative

A motion to approve the Ratification of Resolution [2020-04] was made by Vice President Fagan-Perry, seconded by Director Polselli and unanimously approved.

A motion to approve the Ratification of Resolution [2020-05] was made by Vice President Fagan-Perry, seconded by Director Lantz and approved. Director Kuipers abstained.

A motion to adjourn was made by Director Mattson, seconded by Director Lantz, and unanimously approved. The meeting was adjourned at 6:42P.M.

Respectfully submitted,
Daniel Kaplan,
District Administrator



CENTRAL COVENTRY

FIRE DISTRICT

Chief Frank Brown
240 Arnold Rd
Coventry, RI 02816
(401) 825-7800

FIRE – RESCUE – EMS – FIRE PREVENTION

OFFICE of the CHIEF of DEPARTMENT

August 20, 2020

Summary of Operation activities:

PERSONNEL

Currently we have 29 members on staff. 1 member out on injury.

TOTAL PERSONNEL – 30

EMERGENCY INCIDENTS

* Incidents from January 31, 2020 July 31, 2020 were 2343 for a call volume of 12 calls per day.

APPARATUS

*All apparatus is operating properly at this time.

EQUIPMENT

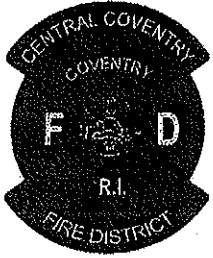
*All portable equipment is up and running properly at this time.

STATIONS

*Personnel at Station 7 are working on a bunkroom modification.

FIRE MARSHAL'S OFFICE

*Department Fire Marshals continue to work despite the Covid 19 Pandemic on Smoke Detector Inspections, Plan Reviews, Fire Alarm Reviews, Fire Investigations and follow-up inspections on issued violations.



CENTRAL COVENTRY ***FIRE DISTRICT***

Chief Frank Brown
240 Arnold Rd
Coventry, RI 02816
(401) 825-7800

FIRE – RESCUE – EMS – FIRE PREVENTION

OFFICE of the CHIEF of DEPARTMENT

COVID 19

Department members continue to remain highly vigilant on all calls for the possibility of Covid 19. We have sufficient PPE on hand and more on order. Thanks goes out to Ocean State Job Lot for their generous donation of PPE.

TRAINING

Thanks again to all personnel as we work thru this COVID 19 Pandemic!

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Frank M. Brown", with a long, sweeping underline.

Frank M. Brown
Chief



CENTRAL COVENTRY FIRE DISTRICT

TAX COLLECTORS REPORT

The following is the activity for the month of July 2020

Taxes Collected	Jul-2020
2019	\$ 131,469.93
2018	\$ 7,361.14
2017	\$ 185.58
Prior Years	\$ 265.26
Interest/Penalty Collected	\$ 8,433.43

Total \$ **147,715.34**

Outstanding Taxes

2019	\$ 707,898.50
2018	\$ 45,071.32
2017	\$ 24,507.06
Prior Years	\$ 141,140.58
Total	\$ 918,617.46

Fiscal Year 2020-2021 Rescue Billings

	2017	2018	2019	2020	Diff 20-19	% Reduction
Rescue Run Billings - Month of January	69,973	68,576	51,308	47,368	(3,940)	-8%
Rescue Run Billings - Month of February	60,586	50,143	50,215	65,417	15,202	30%
Rescue Run Billings - Month of March	78,748	57,657	56,242	48,924	(7,318)	-13%
Rescue Run Billings - Month of April	64,292	61,551	64,892	27,227	(37,665)	-58%
Rescue Run Billings - Month of May	57,838	52,005	46,635	16,473	(30,162)	-65%
Rescue Run Billings - Month of June	54,206	60,019	57,376	49,293	(8,083)	-14%
Rescue Run Billings - Month of July	68,274	70,311	82,333	32,118	(50,215)	-61%
	453,918	420,262	409,001	286,820	(122,181)	-30%

	FY20	FY21	Variance	Tax Increase
10% Average reduction rescue run billings	675,000	607,500	(67,500)	1.7%
15% Average reduction rescue run billings	675,000	573,750	(101,250)	2.5%
30% Average reduction rescue run billings	675,000	472,500	(202,500)	5.1%

August 4, 2020

FY2020 Central Coventry Fire District Capital Fund

July, 2020

Revenue

Initial funding	10,000
Sale of Rescue	5,000
Transfer approved by Board	75,000
Sale of Station 2	363,000
Interest	6,018
OJI insurance refund	49,099
Refund of deposit	<u>(5,000)</u>

Total Revenue 07/31/20 **503,117**

Expenditures

Fire Marshall Vehicle	31,190
Engineering for septic system	2,031
Work on septic system	17,700
State permit for septic system	500
Software update	11,200
Summit Heating	24,693
Purchase of Rescue	326,505

Total Expenditures 07/31/2020 **413,819**

Total Surplus (Deficit) 89,298

CENTRAL COVENTRY FIRE DISTRICT FY 2020

Item	FY 20 (Approved)	July 2020 YTD	Remaining	% YTD 92%	Notes
39000 Tax Revenue					
39100 Tax Levy - Current Year	4,080,522	3,631,008	449,514	89%	
39200 Tax Levy - Prior Years	240,000	197,800	42,200	82%	
Total 39000 Tax Revenue	4,320,522	3,828,808	491,714	89%	
39500 Department Revenue					
39600 Rescue/Rim Recovery	675,000	531,582	143,418	79%	
39700 Fire Marshal Services	40,000	23,844	16,156	60%	
39800 Detail Reimbursement	20,000	4,045	15,955	20%	
Total 39500 Department Revenue	735,000	559,471	175,529	76%	
39900 Other Revenue					
39930 Interest & Penalties on Taxes	130,000	101,751	28,249	78%	
39935 Bank Interest Income	20,000	22,865	(2,865)	114%	
39940 Asset Sales/Misc Revenue	1,000	19,167	(18,167)	1917%	federal stimulus funds \$15,166
Total 39900 Other Revenue	151,000	143,783	7,217	95%	
TOTAL DISTRICT REVENUE	\$ 5,206,522	\$ 4,532,062	\$ 674,460	87%	
40000 Administrative					
40100 Audit/CPA Services	15,750	15,750	-	100%	Audit is complete
40200 Board Meetings	1,500	2,209	(709)	147%	Annual meeting expenses
40210 Board Member Stipends	14,000	14,000	-	100%	
40220 Finance Director/Treasurer	117,000	107,250	9,750	92%	
40230 Administrative Insurance and HR Initiatives	550	274	276	50%	
40300 Tax Collecting Expense	15,000	14,656	344	98%	Yvision annual maintenance fee paid
40400 Legal - General	44,500	62,962	(18,462)	141%	Includes settlement legal fees and collection legal fees
40450 Legal - Labor Negotiations	15,000	6,980	8,020	47%	
40500 Office/Miscellaneous	500	2,050	(1,550)	410%	
40510 Bank Fees	150	620	(470)	413%	checks and supplies orders
40600 Dues and Subscriptions	2,000	1,722	278	86%	
40700 Accounting and Payroll Costs	2,750	2,482	268	90%	
40800 Administrative Service Contracts	8,000	7,185	815	90%	
40850 Software and Hardware	15,000	12,569	2,431	84%	
Total 40000 Administrative	251,700	250,709	991	100%	

July	FY20 (Approved)	July 2020 YTD	Remaining	% YTD	Notes
50000 Operations					
50200 Rescue Recovery Fees	25,000	19,767	5,233	79%	
50250 Fuel	43,000	35,787	7,213	83%	
50300 Insurance - General Liability and Property	50,000	48,897	1,103	98%	
50730 Repairs and Maintenance - Station	25,000	33,042	(8,042)	132%	Board approved maintenance
50730 Repairs and Maintenance - Vehicles and Apparatus	75,000	68,856	6,144	92%	
50810 Supplies - Fire and Gear	40,000	21,230	18,770	53%	Received \$2000 grant for body armor
50830 Supplies - Rescue	27,500	29,447	(1,947)	107%	
50840 Supplies - Station	7,500	10,047	(2,547)	134%	
50845 Telecommunication System	2,500	2,500	-	100%	Annual Payment
50850 Telecommunications	10,000	10,733	(733)	107%	
50920 Electric - Stations	5,250	15,973	(10,723)	304%	
50930 Gas - Stations	3,500	1,533	1,967	44%	
50940 Oil - Stations	15,000	11,406	3,594	76%	
50960 Water - Stations	700	532	168	76%	
Total 50000 Operations	329,950	309,750	20,200	94%	
60000 Personnel Costs-Union					
60105 Salaries	1,862,424	1,656,893	205,531	89%	
60110 Collateral (Fire Marshal)	36,000	33,914	2,086	94%	
60120 Overtime	500,000	336,329	163,671	67%	
60130 Holiday	84,072	73,914	10,158	88%	
60150 Detach	20,000	4,074	15,926	20%	
60170 Out of Rank	2,500	3,909	(1,409)	156%	
60180 Clothing Allowance	18,900	16,100	2,800	85%	Payments made on the FF anniversary date
60193 Health Opt-out	20,000	-	20,000	0%	Payments made at the end of the fiscal year
60200 Payroll Tax	198,665	163,975	34,690	83%	Pension payments due by the 15th of the next month
60210 Municipal State Pension	564,162	517,541	46,621	92%	
61000 Medical Insurance - Union	297,056	309,795	(12,739)	104%	
61100 HRA Medical Costs	10,000	8,100	1,900	81%	
61200 Dental Insurance - Union	27,734	25,873	1,861	93%	
61300 HRSA Account Fees	2,500	2,493	7	100%	
61400 Life Insurance	5,208	5,494	(286)	105%	Annual payment
61500 PIHP	35,335	-	35,335	0%	Payment made at end of fiscal year
62000 Injured On Duty Insurance	137,500	129,378	8,122	94%	Quarterly installments
63000 Training/Academy	15,000	14,038	962	94%	
63100 Promotional Exams	1,750	2,307	(557)	132%	
63200 Recruitment	1,500	1,083	417	72%	
Total 60000 Personnel Costs-Union	3,840,396	3,395,210	535,096	86%	
70000 Personnel Costs - Administrative					
70100 Administrative Salaries/Compensation	164,337	154,225	10,112	94%	
70200 Administrative Payroll Taxes	2,971	3,163	(192)	106%	
Total 70000 Personnel Costs - Administrative	167,308	157,388	9,920	94%	
80000 Retirees/Separation Costs					
80100 Medical Insurance - Retiree	99,404	115,850	(16,446)	117%	Includes settlement payments
80200 Dental Insurance - Retiree	6,747	8,234	(1,487)	122%	Includes settlement payments
80700 Separation Payments	53,033	-	53,033	0%	
Total 80000 Retirees/Separation Costs	159,184	124,084	35,100	78%	
90000 Other Expenditures					
90100 Hydrants	270,914	270,914	-	100%	Quarterly payments
90200 Street Lights	102,265	-	102,265	0%	
91000 Capital Purchases	-	-	-	0%	Moved to separate fund
92000 Lease/Interest Payment	73,894	-	73,894	0%	Due at the end of the fiscal year
95000 Claim Payments/Other	11,000	11,000	-	100%	paid - this was final bankruptcy claim
Total 90000 Other Expenditures	458,073	281,914	176,159	62%	
	\$ 5,206,522	\$ 4,429,855	\$ 777,467	85%	
SURPLUS/(DEFICIT)					
	\$ -	\$ 103,007			
Adjustment Timing Tax Collection (92%)		199,471			
Adjustment Timing Health Opt-out		(20,000)			
Adjustment Timing PIHP		(35,335)			
Adjustment Timing Street Lights		(102,265)			
Adjustment Timing Lease Interest Payments		(73,894)			
Advised Surplus/(Deficit)		(19,017)			

**STATE OF RHODE ISLAND
CENTRAL COVENTRY FIRE DISTRICT
RESOLUTION NO.: 2020-03**

**RESOLUTION TO ADOPT A NEW ANNUAL APPROPRIATION AND TAX LEVY
PURSUANT TO ENABLING LEGISLATION H 8015**

WHEREAS, on January 30, 2020 the World Health Organization (“WHO”) designated the novel coronavirus, COVID-19, outbreak as a Public Health Emergency of International Concern;

WHEREAS, on January 31, 2020 the Rhode Island Department of Health established an Incident Command System (“ICS”) response to COVID-19;

WHEREAS, on January 31, 2020 the United States Health and Human Services Secretary Alex M. Azar III declared a public health emergency for the entire United States to aid the nation’s healthcare community in responding to COVID-19;

WHEREAS, on March 9, 2020 the State of Rhode Island Governor Gina M. Raimondo issued Executive Order 20-02 declaring a state of emergency due to the outbreak of COVID-19;

WHEREAS, on March 11, 2020 the WHO declared the outbreak of COVID-19 to be a Pandemic;

WHEREAS, on March 11, 2020 the President of the United States addressed the nation about the threat posed by the outbreak of COVID-19 and announced a restriction on international air travel from 26 European nations for a period of thirty (30) days starting on March 12, 2020;

WHEREAS, on March 11, 2020 the United States State Department issued an extraordinary global health advisory;

WHEREAS, on March 16, 2020 the Coventry Town Council declared a local state of emergency due to the dangers to health and life posed by COVID-19, and the Town’s disaster emergency plan was thereby activated;

WHEREAS, the local state of emergency has continued, despite some relaxation of COVID-19 precautions;

WHEREAS, the Central Coventry Fire District’s (“CCFD”) fiscal year runs from September 1st to August 31st of the ensuing year;

WHEREAS, the dangers of gathering in large numbers remains a grave concern and federal, state, and local COVID-19 pandemic guidelines do not afford the opportunity to hold an annual meeting as contemplated in the CCFD Charter; and,

WHEREAS, whenever a state and local emergency is declared pursuant to R.I. Gen. Laws §§ 30-15-9 and 30-15-12(b), that prevents a town or fire district from approving an annual appropriation measure and tax levy to fund such appropriation, the General Assembly has passed H8015, which is enabling legislation that allows for the adoption of an annual appropriation and issuance of a tax levy by the fire district's governing body, in this case, the CCFD Board of Directors ("Board").

NOW, THEREFORE, by virtue of the enabling legislation passed by the General Assembly in H8015, the Board of the CCFD hereby resolves that:

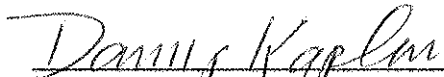
1. The Board shall adopt and pass a new annual appropriation for Fiscal Year 2020-2021 and shall issue a tax levy to fund said appropriation, subject to all of the provisions of R.I. Gen. Laws § 44-5-2.
2. Prior to the adoption of a new annual appropriation for Fiscal Year 2020-2021 and prior to the issuance of a tax levy to fund said appropriation, the Board shall conduct a public hearing on the proposed new annual appropriation and tax levy. The public hearing may be conducted in any manner, including electronically or virtually, that enables public comment and participation. Notice of the public hearing shall be given by publication or a display advertisement in a newspaper of general circulation in the Town of Coventry, and by posting said notice on the CCFD's website at least ten (10) days prior to the public hearing. The notice shall state the date and time of the public hearing and the methods or means of participation whether in person, virtually, and/or by submission of written questions.
3. The Board hereby sets the date and time of said public hearing on **Monday, September 14, 2020 at 6:30 PM**, pursuant to Governor's Executive Order 20-05 (including orders continuing and amending said requirements.) The meeting shall be convened telephonically and using Zoom Video conference technology to allow timely and effective public access to the deliberations of the Board.
4. **EFFECTIVE DATE**

This Resolution shall become effective upon passage.

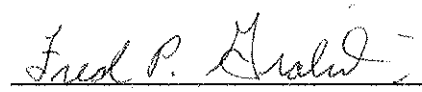
[SIGNATURE PAGE TO FOLLOW.]

I hereby certify that the foregoing Resolution was adopted by the Honorable Board of Directors of the Central Coventry Fire District at their regular Board meeting on August 20, 2020.

Attest:



Danny Kaplan, District Clerk



Fred Gralinski,
President, Board of Directors

CCFD\COVID-19\Resolution Pursuant to H8015 [Rev 08-18-2020]

**STATE OF RHODE ISLAND
CENTRAL COVENTRY FIRE DISTRICT
RESOLUTION NO.: 2020-04**

**RESOLUTION TO SET DATE FOR VOTING FOR BOARD OF DIRECTOR POSITIONS
PURSUANT TO ENABLING LEGISLATION H 8015**

WHEREAS, on January 30, 2020 the World Health Organization (“WHO”) designated the novel coronavirus, COVID-19, outbreak as a Public Health Emergency of International Concern;

WHEREAS, on January 31, 2020 the Rhode Island Department of Health established an Incident Command System (“ICS”) response to COVID-19;

WHEREAS, on January 31, 2020 the United States Health and Human Services Secretary Alex M. Azar III declared a public health emergency for the entire United States to aid the nation’s healthcare community in responding to COVID-19;

WHEREAS, on March 9, 2020 the State of Rhode Island Governor Gina M. Raimondo issued Executive Order 20-02 declaring a state of emergency due to the outbreak of COVID-19;

WHEREAS, on March 11, 2020 the WHO declared the outbreak of COVID-19 to be a Pandemic;

WHEREAS, on March 11, 2020 the President of the United States addressed the nation about the threat posed by the outbreak of COVID-19 and announced a restriction on international air travel from 26 European nations for a period of thirty (30) days starting on March 12, 2020;

WHEREAS, on March 11, 2020 the United States State Department issued an extraordinary global health advisory;

WHEREAS, on March 16, 2020 the Coventry Town Council declared a local state of emergency due to the dangers to health and life posed by COVID-19, and the Town’s disaster emergency plan was thereby activated;

WHEREAS, the local state of emergency has continued, despite some relaxation of COVID-19 precautions;

WHEREAS, the Central Coventry Fire District’s (“CCFD”) fiscal year runs from September 1st to August 31st of the ensuing year;

WHEREAS, the dangers of gathering in large numbers remains a grave concern and federal, state, and local COVID-19 pandemic guidelines do not afford the opportunity to hold an annual meeting as contemplated in the CCFD Charter; and,

WHEREAS, whenever a state and local emergency is declared pursuant to R.I. Gen. Laws §§ 30-15-9 and 30-15-12(b), that prevents a town from approving an annual appropriation measure and tax

levy to fund such appropriation, the General Assembly has passed H8015, which is enabling legislation that allows for the adoption of an annual appropriation and issuance of a tax levy by the fire district's governing body, in this case, the CCFD Board of Directors ("Board").

NOW, THEREFORE, by virtue of the enabling legislation passed by the General Assembly in H8015, the Board of the CCFD hereby resolve that:

1. As authorized by H8015, the Board hereby sets the date for voting on Board of Director positions on Saturday, October 3, 2020 during the following times:

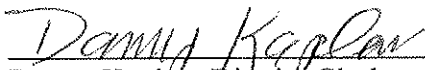
8 AM to 5 PM

EFFECTIVE DATE


This Resolution shall become effective upon passage.

I hereby certify that the foregoing Resolution was adopted by the Honorable Board of Directors of the Central Coventry Fire District at their regular Board meeting on August 20, 2020.

Attest:



Danny Kaplan, District Clerk



Fred Gralinski,
President, Board of Directors

STATE OF RHODE ISLAND
CENTRAL COVENTRY FIRE DISTRICT
RESOLUTION NO.: 2020-05

**RESOLUTION TO DISAVOW AND DISOWN THE FACEBOOK PAGE SET UP BY
BOARD MEMBER JAMES KUIPERS, KNOWN AS “JIM’S CCFD UPDATES”**

WHEREAS, Central Coventry Fire District (“CCFD”) Board of Directors (“Board”) member, James Kuipers (“Member Kuipers”) set up and established a Facebook page that is restricted in membership, known as “Jim’s CCFD Updates”;

WHEREAS, Member Kuipers’ Facebook page was not, and is not, authorized, resolved, ordained, approved, ratified, condoned, or even discussed, by the Board in any manner;

WHEREAS, the Fourth Circuit Court of Appeals in 2019, decided the case of Davison v. Randall, 912 F.3d 666, which places certain restrictions on First Amendment rights of government actors and public officials concerning restricted access to social media pages/groups that purport to convey information about public agencies, in the same manner that “Jim’s CCFD Updates” purports;

WHEREAS, whether or not the case of Davison v. Randall is binding precedent within the First Circuit, it should be followed as a best practices approach to transparently informing the public about the business of public agencies, such as the Central Coventry Fire District; and,

NOW, THEREFORE, by virtue of the authority of the Board, as the governing body of the CCFD, the Board of the CCFD hereby resolves that:

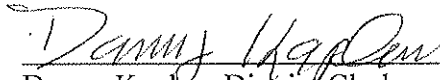
1. It never approved of or authorized “Jim’s CCFD Updates” and has no part in the management or operation of that Facebook page/group and specially disavows the same as a legal defense to any claim that may exist or be brought against the District concerning said page/group.
2. **EFFECTIVE DATE**

This Resolution shall become effective upon passage.


[SIGNATURE PAGE TO FOLLOW]

I hereby certify that the foregoing Resolution was adopted by the Honorable Board of Directors of the Central Coventry Fire District at their regular Board meeting on August 20, 2020.

Attest:



Danny Kaplan, District Clerk



Fred Gralinski,
President, Board of Directors



Proposal to provide professional services to:

*The Central Coventry Fire District
Coventry, Rhode Island*



August 13, 2020

*Baxter, Dansereau & Associates, LLP
West Warwick, RI*

BAXTER, DANSEREAU & ASSOCIATES, LLP
207 QUAKER LANE, SUITE 203
WEST WARWICK, RI 02893
TEL: (401) 615-0880 FAX: (401) 615-0850

Proposal to Audit the Financial Statements of the
Central Coventry Fire District
Coventry, Rhode Island
Fiscal Years Ended August 31, 2020, 2021 & 2022

Submitted By:

Baxter Dansereau & Associates, LLP
August 10, 2020

Contact Person:

Paul L. Dansereau
Certified Public Accountant
207 Quaker Lane, Suite 203
West Warwick, RI 02893
(401) 615-0880

Submission Deadline: August 13, 2020 at 10:00 AM

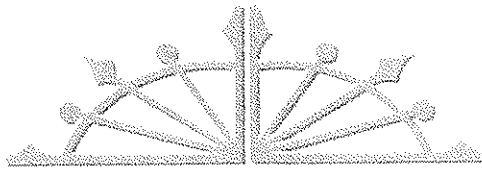
*Proposal to Audit the Financial Statements of the
Central Coventry Fire District
Coventry, Rhode Island
Submission Deadline: August 13, 2020*

Table of Contents

	<i>Section</i>
<i>Letter of Transmittal</i>	<i>I</i>
<i>Detailed Proposal</i>	<i>II</i>
<i>Engagement Team</i>	<i>III</i>
<i>Schedule of Professional Fees</i>	<i>IV</i>
<i>External Quality Control Report</i>	<i>V</i>
<i>Executed Appendix</i>	<i>VI</i>

Section I

Letter of Transmittal



BAXTER, DANSEREAU & ASSOCIATES, LLP

Accounting, Consulting & Tax Services

Partners

William J. Baxter, Jr., CPA

Paul L. Dansereau, CPA

August 10, 2020

Gayle A. Corrigan
District Manager
Central Coventry Fire District
240 Arnold Road
Coventry, RI 02816

Dear Ms. Corrigan:

This proposal is in response to your Request for Proposals to serve as independent auditors for the Central Coventry Fire District for the fiscal years ended August 31, 2020, 2021 and 2022. We understand that continuation beyond the initial year of this multi-year contract is at the discretion of the District. Our proposal is being submitted by and work will be performed by Baxter, Dansereau & Associates, LLP, 207 Quaker Lane, Suite 203, West Warwick, RI 02893.

We will conduct the audit examination in a manner, which will meet or exceed the minimum auditing and reporting standards prescribed by the Rhode Island Auditor General. Such standards are compatible with the auditing standards adopted by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.

We are familiar with generally accepted accounting principles for state and local government units and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended in July 1996 and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements. We will conduct the audit and report in accordance with those standards. The above, described standards are noted in detail in your Request for Proposals. We are Certified Public Accountants holding a valid certification for both the firm and each partner individually in the State of Rhode Island. The Manager in charge of audit fieldwork will also be a Certified Public Accountant who is experienced in conducting governmental audits.

We will include within the basic financial statements all of the items which you have noted in your Request for Proposals, all items as required by the Rhode Island Auditor General, as well as any other items, which we find may be required. We will also address the special considerations as outlined by the requirements of GASB 34, and include a schedule of federal assistance, if necessary as well as any other items, which may be required.

We at Baxter, Dansereau & Associates, LLP have considerable experience in conducting audits of Rhode Island State Agencies, Cities, Towns, Fire Districts, and School Departments. During this time, we have actively served as members of various governmental finance and accounting organizations.

During our careers, we have actively participated in the establishment of the Certificate of Achievement for Financial Reporting program in the State of Rhode Island. We have assisted Cities and Towns in receiving their first Certificate of Achievement award and have assisted various municipalities in retaining their certificates from year to year. Therefore, we would be happy to assist the Central Coventry Fire District with the current year's application for its Certificate of Achievement.

As Certified Public Accountants we have become well aware of the need to be closely involved in our audit engagements. We believe that we should always be accessible to District officials to answer questions and discuss any issues that arise. The audit should be viewed in a positive light - as an opportunity to work together for the benefit of the District, as well as to determine that the financial positions are presented in a fair and correct manner. Throughout the audit process we will meet with District officials to review the progress of the audit and to plan for a timely completion.

In addition, we are firmly committed to meeting your deadlines for the preparation and issuance of reports. Timely completion and issuance of reports is essential to good financial management.

Our firm includes partners William J. Baxter Jr. and Paul L. Dansereau. They are Certified Public Accountants with considerable experience in governmental auditing and accounting assistance to cities and other government entities. Over the years we have performed many consulting engagements for state agencies, municipalities, fire districts and school departments. Examples include reviews of internal controls, audit preparation where we are not the independent auditors, organizational structures and policies, budget matters, fixed asset schedules and awards for Certificates of Achievement for Excellence in Financial Reporting. Should any need arise for such consulting services; we will be more than happy to perform them at a mutually agreed and appropriate hourly rate.

We will conduct the audits in accordance with the schedule of deadlines, which is included in your Request for Audit Proposals and as required by the Auditor General of the State of RI. We will expect assistance and working conditions to meet the standards described therein. We will make every effort to cause the least possible interruption in the normal functions and activities of the finance department.

We have never had any professional complaints against the firm and there are no pending or unresolved complaints against the firm or any of its partners. We have never been involved in any material litigations, administrative proceedings or investigations against our firm or its associates.

We greatly appreciate the opportunity to submit this audit proposal and hope to be able to provide you with our excellent financial services. Should you have any questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul L. Dansereau". The signature is written in a cursive style with a large, stylized initial "P" that loops around the first few letters. A long horizontal line extends from the end of the signature to the right.

Paul L. Dansereau, CPA

Partner

Section II

Professional Experience - Detailed Proposal

Professional Experience - Detailed Proposal:

Baxter Dansereau & Associates, LLP are independent with respect to the Central Coventry Fire District as defined by Generally Accepted Auditing Standards as well as Interpretation 10 of Rule 101 of the AICPA Code of professional ethics. Our professional relationship involving the District has been to serve as independent auditors for the fiscal years ended 2017, 2018 and 2019. Paul Dansereau, CPA was the engagement partner along with William Baxter, CPA as the review partner. We also have no client conflicts that would inhibit our ability to perform the audit in accordance with professional standards.

The partners and managers of the firm Baxter, Dansereau & Associates, LLP are licensed to practice as Certified Public Accountants in the state of Rhode Island as is the firm itself. All of our key members have considerable experience in performing audits of cities, towns, and fire districts. Presently our firm includes five audit professionals and one support staff. Our office is located at 207 Quaker Lane, Suite 203, West Warwick, Rhode Island 02893. Our telephone number is (401) 615-0880. The staff assigned to the audit will include Paul L. Dansereau, CPA (audit partner), William J. Baxter Jr., CPA (audit and review partner) and Gregory Parisi, CPA (Manager), and other staff persons, as necessary. Any changes to these assignments will be agreed upon in advance of audit fieldwork.

Baxter, Dansereau & Associates, LLP peer review was performed in June of 2019. The results of that review and any subsequent follow up is presented in section IV of this document. A firm peer review is required by the AICPA and the New England Peer Review Board every 3 years. The review is required to include a review of specific governmental and not for profit audits. Mr. Dansereau is the audit quality Partner who is also the Designated Audit Quality Partner (DAQP) associated with the firms' membership in the Government Audit Quality Center. Mr. Dansereau is also in charge of the firm's peer review. Mr. Baxter is the audit review and the concurring audit Partner. They both managed the audit department for all the firm audits, reviews, and compilations

Our firm is a member of the AICPA Governmental Audit Quality Center. The centers mission is to raise awareness about the importance of governmental audits and serve as a comprehensive resource provider on governmental audits for its member firms.

We have completed all continuing education requirements with respect to governmental audits. We will comply with all Federal and Rhode Island labor regulations as required by law. We have had no disciplinary action taken against the firm in our history.

We carry a professional liability insurance policy that covers up to \$1,000,000 per claim.

We are familiar with generally accepted accounting principles for state and local government units and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended in July 1996 and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements (Uniform Guidance). We will conduct the audit and report in accordance with those standards. The above, described standards are noted in detail in your Request for Proposals. We are Certified Public Accountants holding a valid certification for both the firm and each partner

individually in the State of Rhode Island. The Manager in charge of audit fieldwork will also be a Certified Public Accountant who is experienced in conducting governmental audits.

Some of our significant recent engagements include the following.

- Town and School Department of Coventry, RI
Full Audit – 600 hours – Fiscal year ended 6/30/2019
John Ardent, Finance Director. (401) 822-9130
Paul L. Dansereau, Partner
<http://www.coventryri.org/> Website for sample reports
- Greenville Water District
Full Audit - Fiscal year ended 3/31/2019
David M. Powers, Jr., District Supervisor (401) 231-1433
Paul L. Dansereau, Partner
<http://www.greenvillewd.org/> website for sample reports
- Town and School Department of Jamestown, RI
Full Audit - Fiscal year ended 6/30/2019
Christina Collins, Finance Director. (401) 423-7220
Paul L. Dansereau, Partner
<http://www.jamestownri.gov/> Website for sample reports
- Town and School Department of Glocester, RI
Full Audit – Fiscal year ended 6/30/2019 - **CAFR**
Diane Brennan, Director of Finance. (401) 568-6206
Paul L. Dansereau, Partner
Certificate of Achievement in Financial Reporting
<http://www.glocesterri.org/> Website for sample reports
- Town and School Department of Scituate, RI
Full Audit – Fiscal year ended 3/31/2019 - **CAFR**
Theodore J. Przybyla, Treasurer. (401) 647-2547
Paul L. Dansereau, Partner
Certificate of Achievement in Financial Reporting
<http://www.scituateri.org/> Website for sample reports

Our firm consists of five full time employees and one part time – five of, which have Governmental auditing experience. We expect to assign a two-person audit team to conduct audit fieldwork for the Central Coventry Fire District. Our audit team will consist of one audit Partner who will participate directly in the audit process and not just in an oversight roll, an audit manager who is a CPA all of which are trained in audits of Governmental entities and non-profit agencies. The partner in charge of the engagement, Paul L. Dansereau, CPA will actively oversee and complete all phases of the engagement along with day-to-day oversight and participation of audit fieldwork. William J. Baxter, Jr., CPA the review partner will be involved in exit conferences and key audit decisions and will review all significant work-papers and audit reports. All individuals noted above are familiar and have performed audits which involve GASB 34 compliance requirements and financial statement conversion and reconciliations.

Our total budgeted time for the 2020 engagement is 160 hours. The time allotted and professional fees charged do not anticipate a single audit being required but should one be required that would constitute a change in the scope of the work we are anticipating with our current fee proposal and

would require a separate engagement. Fees for those services would be charged at our Standard Hourly Rates.

The following is a brief outline of our engagement plan:

Interim - upon notification of award of the engagement - will require about 20% of our budgeted hours to:

- Perform review of internal control, including completion of the internal control questionnaire and development of system narratives. – Manager – Reviewed by Partner
- Perform a review of all charters, pertinent minutes of meetings, contracts, by laws and regulations to become familiar with the District’s legal operation. – Accountant – Reviewed by Partner
- Perform tests of operating systems including revenues, expenditures, and payroll to determine the extent to which the District’s records may be relied upon during the audit. Traditional methods of statistical sampling may be used to develop sample sizes and definitions. – Manager, Accountant, Reviewed by Partner –Expected sample of approx. 60 items.
- Prepare audit programs, based on the above findings. – Manager –Reviewed by Partner

Year-end fieldwork – will require about 45% of our budgeted hours.

- Perform audits of year-end asset, deferred inflow and outflows, liability, equity, revenue, and expenditure balances. Procedures will include inspection of third party and internal documents, confirmation, re-computation, and other appropriate tests. Wherever possible, and to the extent our testing will allow us to rely on the District’s internal control, we will apply analytical procedures. Where appropriate, we will select a sample of grant transactions for compliance tests and conduct the tests as appropriate. As described earlier this process will be performed by the audit partner in the field as well as the audit manager and senior staff person.

Drafts of Reports and conferences – will require about 35% of our budgeted hours. Final reports to follow as noted in Request for Proposal.

- Prepare all audit reports and management letters; review them with appropriate District officials.
- Conduct and/or attend all required exit conferences and respond to all comments and suggestions of District officials.
- The partner in charge of the audit is directly involved in the financial statement process. Most of his hours will be dedicated to the input and

review process. Along with note disclosures and agreed upon procedures. The other partner will be directly involved in the internal control review of the financial statements.

We use Thomson Reuters Checkpoint and PPC Smart Practice Aids for all reference material and certain checklists. We update this material at least annually in order to ensure that the latest laws and regulations are being followed and applied. We are convinced that our audit approach is designed to uncover problems existing in the operations of the Central Coventry Fire District, if there are any to be discovered. Should we become aware of any such problems; we will bring them to the attention of appropriate officials immediately, discuss them in detail and make suggestions as to how they should be resolved.

It should be noted that prior to and continuing on through the audit certain schedules and documents will be required to perform our audit in a timely and efficient manner. We expect the District to provide and/or have available the following information and documents for us to perform the audit and meet the timetable noted above and listed in your Request for Proposal.

Completed trial balances for all funds pertaining to the audit. These trial balances should be in the proper reporting format and must be in balance. Each fund should also have a trial balance from the beginning of the fiscal year that agrees to the prior year's financial statements.

Bank reconciliations for all fund cash accounts that agree to their individual trial balances.

Supporting documentation for all investments that agree to their trial balances.

A schedule of all internal balances (due to/due from) fund balances that agrees to each individual fund. This schedule should reconcile to zero in the government-wide financial statements or have reconciling items.

A schedule of taxes receivable listed by tax years and amounts received for each year that agrees to the trial balance. This schedule should also include information regarding any abatements, adjustments or any other entry that affects taxpayer balances. This schedule should have all information required for the annual tax collectors report.

A detailed schedule of accounts payable for each fund that agrees to the trial balance.

A detailed schedule of any accrued expenses (e.g. payroll, vacation, and compensated absences) that agrees to the trial balance.

A schedule of all debt by fund or account group, which details payments of principle and interest that agrees to a trial balance if required. This should also include any required amortization schedules.

GASB 34 Considerations

The Governmental Accounting Standards Board Statement 34 will have additional reporting requirements that will be presented in the Statement of Net Position and the Statement of Activities. These additional schedules will be required for the conversion from fund accounting to the accrual basis. Additionally, GASB 34 requires that management prepare a Management Discussion and Analysis. We expect this document to be prepared by the District. We will assist you in the preparation of this document if you so request. As you are aware the fund accounting format will still be a required part of the new report. The new reporting format will not change the way you maintain your fund accounting records. We have created conversion tables, which will allow us to input additional financial data provided by the District to create this conversion process. Below are some of the additional required documents we will need for the GASB 34 conversion and implementation.

We will require a schedule of fixed assets that includes any additions or deletions for the fiscal year. This schedule should include a listing of all fixed assets with a beginning balance as of September 1st and an ending balance as of August 31st. The schedule should also include depreciation expense by asset for the fiscal year along with an accumulated depreciation schedule showing accumulated depreciation as of September 1st with an ending balance as of August 31st. This schedule(s) should be segregated by fund when required.

A schedule of debt service interest based on the accrual basis not the cash basis.

A schedule of revenue for governmental funds that identifies what governmental program may have generated this revenue.

A report performed by an actuary showing the Net Pension Liability (NPL) along with the proper disclosures as required by the Government Accounting Standards Board (GASB) Statement No. 68 for the District's pension funds. This liability or asset calculation should be made part of your annual actuarial report.

A report performed by an actuary showing the Net OPEB Obligation of the District's post-employment benefits. This liability or asset calculation should be made part of your annual actuarial report. Also, for the year ended August 31, 2020 the District will be required to present financial reporting for postemployment benefit plans other than pension plans. GASB Statement No. 74 outlines the reporting guidelines set forth by that pronouncement.

The above listing is not to be considered all-inclusive. As the audit progresses additional schedules and documentation may be required to support management's assertions. Should the above information not be provided in a timely manner as to allow us to meet the required deadlines or made available or we are required to create the above schedules this would constitute a change in the current scope of this proposal and as such would result in additional time and fees above and beyond those noted in the "Schedule of Fees" under additional services. Prior to any additional services being provided we would require a meeting with District management to discuss the scope of these services and what the additional fees would be. Our intention is to minimize these additional services by having a clear understanding of the scope of our audit.

Audit Fees Changes in Scope

If additional work is considered necessary to complete the audit due to a change in the scope of the audit work or unexpected circumstances, we will discuss the scope changes with you and arrive a new fee estimate or hourly rate before we incur the additional cost to continue.

As noted in the Proposal a single audit performed under the requirements of the Single Audit Act of 1984 as amended in July 1996, and OMB Guidance 2 CFR part 200 is not anticipated and has not been calculated as part of our fee for services but should one be required that would constituted a change in scope and require a separate engagement. Fees for those services would be charged at our Standard Hourly Rates.

Examples of changes in audit scope or unexpected circumstances include, but are not limited to, the following:

Difficulties encountered due to lack of accounting records, incomplete records, or turnover in staff.

Creation of new funds or activities that were not specified in your RFP.

Addition of new Authorities or component units to the audit or reporting scope.

Changes in governmental standards that expand the scope of work to be performed, such as new regulations or additional work required due to the entities non-compliance with governmental or state agencies.

If such a change in scope is required, additional fees will be determined based on the additional audit work to be performed.

Section III

Engagement Team

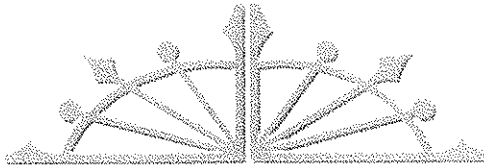
Partners

William J. Baxter Jr., CPA

Paul L. Dansereau, CPA

Manager

Gregory R. Parisi, CPA



BAXTER DANSEREAU & ASSOCIATES, LLP
Accounting, Consulting & Tax Services

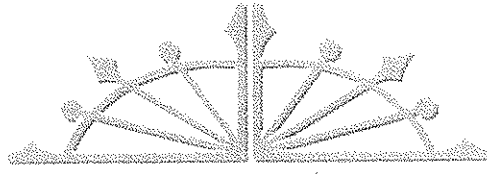
William J. Baxter, Jr., CPA
Partner

Bill is one of the firm's Audit & Tax Partners. Prior to forming Baxter Dansereau & Associates LLP in 2011 Bill was an Audit & Tax Partner at his former accounting firm. Bill has over 25 years of experience in public accounting and sixteen years of corporate accounting and management in the private sector. Bill has held the positions of operations manager and vice president finance with various private companies. He has experience in manufacturing and importing of various products from the international community. This experience has given him the unique perspective of seeing both sides of the audit as an auditor and an auditee. This experience allows him to balance the needs of the auditee while still maintaining the responsibilities and professional standards required of the auditor.

Bill is responsible for managing audits and reviews of clients across a variety of industries, specializing in governmental and not-for-profit entities. He has assisted various entities in the performance of internal control reviews as well as evaluation of existing controls. Bill also maintains a large business consulting and tax practice where he provides accounting, consulting, bookkeeping, income tax services, and tax planning services for a wide variety of business clients.

Bill is a Certified Public Accountant holding a license in the State of Rhode Island and is a member of the American Institute of Certified Public Accounts. He received a Bachelor of Science from the University of Rhode Island majoring in Accounting and has taken several business and tax courses from Bryant University.

As required by the American Institute of Certified Public Accounts, Government Accounting Standards Board, and the State of Rhode Islands' public accounting licensing board. Bill has continually exceeded all the required continuing educational requirements with respect to tax services, audits of private entities, not for profit entities and governmental audits.



BAXTER DANSEREAU & ASSOCIATES, LLP

Accounting, Consulting & Tax Services

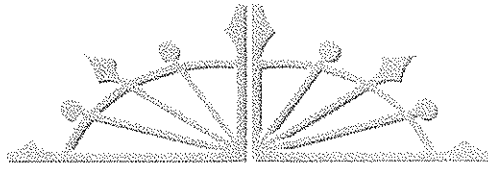
Paul L. Dansereau, CPA Partner

Paul is one of the firms Audit & Tax Partners. Prior to forming Baxter Dansereau & Associates LLP in 2011 Paul was the Audit and Quality Control Partner at his former accounting firm. Paul has over twenty years of experience in public accounting and eighteen years of corporate accounting and management in the private sector. He has held the positions of controller and vice president of operations with various private companies. This experience has given him the unique perspective of seeing both sides of the audit as an auditor and an auditee. This experience allows him to balance the needs of the auditee while still maintaining the responsibilities and professional standards required of the auditor.

Paul is responsible for managing audits and reviews of clients across a variety of industries, specializing in governmental, federal housing programs and not-for-profit entities. He is responsible for the development and maintenance of the firm's audit quality control procedures and Peer Review program. Paul is also the Designated Audit Quality Partner for the firm's membership in the Governmental Audit Quality Center. The center's mission is to raise awareness about the importance of governmental audits and serve as a comprehensive resource provider on governmental audits for its member firms. He has assisted various entities in the performance of internal control reviews as well as evaluation of existing controls. Paul also maintains a strong tax practice where he provides income tax services, tax planning and bookkeeping services for a wide variety of personal and corporate tax clients.

Paul earned a Bachelor of Arts degree in Economics from the University of Rhode Island and a Bachelor of Science Degree in Accounting from Bryant University. He is a Certified Public Accountant holding licenses in the State of Rhode Island and Massachusetts and is a member of the American Institute of Certified Public Accountants.

As required by the American Institute of Certified Public Accountants, Government Accounting Standards Board and the State of Rhode Island's public accounting licensing board. Paul has continually exceeded all the required continuing educational requirements with respect to tax services, audits of private entities, not for profit entities and governmental audits.



BAXTER DANSEREAU & ASSOCIATES, LLP

Accounting, Consulting & Tax Services

**Gregory R. Parisi, CPA
Manager**

Greg is one of the firm's Audit & Tax Managers. He has been a manager at Baxter, Dansereau & Associates for over seven years. Greg also has five additional years of experience in governmental auditing at his former employer. Prior to joining Baxter Dansereau & Associates LLP Greg was the Accounting Manager at Tri-County Economic Opportunity Committee, a local not-for-profit agency in Johnston, Rhode Island.

Greg is the primary manager for audits and reviews of clients across a variety of industries, specializing in governmental and not-for-profit entities. The firm is a member in the Governmental Audit Quality Center. The centers mission is to raise awareness about the importance of governmental audits and serve as a comprehensive resource provider on governmental audits for its member firms. Greg has assisted various entities in the performance of internal control reviews as well as evaluation of existing controls and audit preparedness. Greg also maintains a growing tax practice where he provides income tax services, tax planning and bookkeeping services for a wide variety of personal and corporate tax clients.

Greg earned a Bachelors and Masters of Science degree in Accounting from the University of Rhode Island. He is a Certified Public Accountant holding a license in the State of Rhode Island and is a member of the American Institute of Certified Public Accounts.

As required by the American Institute of Certified Public Accounts, Government Accounting Standards Board and the State of Rhode Islands' public accounting licensing board. Greg has continually exceeded all the required continuing educational requirements with respect to tax services, audits of private entities, not for profit entities and governmental audits.

Section IV

Schedule of Professional Fees

BAXTER, DANSEREAU & ASSOCIATES, LLP
Certified Public Accountants

207 Quaker Lane, Suite 203 West Warwick, RI 02893
Tel: (401) 615-0880 Fax: (401) 615-0850

**Proposal to Audit the Financial Statements of the
Central Coventry Fire District, Coventry, Rhode Island**

For the Fiscal Years Ended August 31, 2020, 2021 & 2022

Schedule of Fees

Submitted By: 

Paul L. Dansereau, CPA
BAXTER, DANSEREAU & ASSOCIATES, LLP
August 10, 2020

This statement is to certify that Paul L. Dansereau, Partner, is duly authorized and able to sign, submit and contract with the Central Coventry Fire District for auditing services and other accounting services.

As noted in the Proposal a single audit performed under the requirements of the Single Audit Act of 1984 as amended in July 1996, and OMB Guidance 2 CFR part 200 is not anticipated and has not been calculated as part of our fee for services but should one be required that would constituted a change in scope and require a separate engagement. Fees for those services would be charged at our Standard Hourly Rates.

Contract Year	2020	2021	2022	Totals
Audit Fees (all inclusive)	\$15,000	\$15,000	\$15,000	\$45,000

The Consulting Services Rate Schedule is as follows:

<u>Associate</u>	<u>Hourly Rate</u>
William J. Baxter, CPA	\$200.
Paul Dansereau, CPA	200.
Manager	150.
Senior Accountant	110.

Section V

External Quality Control Report

215 Pleasant St. Fl. 4 -- PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To the Partners

Baxter, Dansereau & Associates, LLP and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of Baxter, Dansereau & Associates, LLP (the Firm) in effect for the year ended January 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported 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 compliance audits under the Single Audit Act. 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.

Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

1. The Firm's quality control policies and procedures do not provide reasonable assurance that the Firm documents audit engagements in accordance with professional standards. As a result on Single Audits reviewed, we noted that documentation was not prepared in accordance with professional standards with respect to testing of internal controls, compliance testing, and sample sizes.
2. The Firm's quality control policies and procedures regarding monitoring do not provide it with reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate and operating effectively, resulting in the above noted deficiency.

Where Your Financial Success Begins

Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.JMRCPAS.com Email: Doug@jmrcpas.com

Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Baxter, Dansereau & Associates, LLP in effect for the year ended January 31, 2019, 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*. Baxter, Dansereau Associates, LLP has received a peer review rating of *pass* with deficiencies.

JMR & Company, LLC

July 24, 2019

Bruce D. Norling, CPA, P.C.

January 31, 2020

New England Peer Review Committee

Dear Committee Members:

This letter is to document the results of my review of the remedial actions taken by Baxter, Dansereau & Associates, LLP (the firm) as outlined in the firm's letter of response dated July 24, 2019 to the New England Peer Review Committee. The Committee accepted the firm's 2019 peer review documents with the understanding that the firm would agree to permit an outside party, acceptable to the Committee or Team Captain, to review the steps that Baxter, Dansereau & Associates, LLP have taken to comply with the correction action plan.

I performed the following procedures—

- a. I performed a pre-issuance of the reports, financial statements and working papers for a single audit engagement issued in 2020.

There were no findings from my review. The deficiencies noted in the 2019 peer review were corrected and the firm's system of QC was operating effectively on this engagement.

No matters were found on the firm's follow-up actions. I believe the firm complied with the corrective action plan of the New England Peer Review Committee.

This letter is intended solely for the information and use of the New England Peer Review Committee and the owners of Baxter, Dansereau & Associates, LLP, and is not intended as a substitute or replacement for the peer review documents issued on the firm's 2019 peer review.

Sincerely,

Bruce D. Norling, CPA, P.C.

cc: Paul Dansereau, CPA

Section VI

Executed Appendix

APPENDIX A

RESPONDENTS REPRESENTATIONS

- a. Respondent is independent under the requirements of the American Institute of Certified Public Accountants including those in Interpretation 10 of Rule 101 of the AICPA Code of Professional Ethics and *Governmental Auditing Standards*.
- b. Respondents meet the continuing professional education requirements of *Governmental Auditing Standards* issued by the Comptroller General of the United States.
- c. The audit organization has an appropriate internal quality control system in place and participates in an external quality review program as required by Government Auditing Standards, and will submit or has submitted a copy of the report on its most recent external quality control review report and letter of comment to the State Auditor General.
- d. The respondent is knowledgeable with generally accepted accounting principles for state and local government units and with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; The Single Audit Act of 1984 as amended in July 1996 and the U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements and will conduct the audit and will report in accordance with those standards.
- e. Respondents warrant the firm has professional liability insurance. We currently hold a policy, which covers professional liability of \$1,000,000 per claim.
- f. Respondent warrants that, the license to practice of the firm, partner-in-charge and senior account in charge of fieldwork are valid and current.
- g. Respondent warrants that there exist no client conflicts, which would inhibit the ability to perform the audit in accordance with professional standards.
- h. Respondent warrants that it will not delegate or subcontract its responsibilities under an agreement without the express written permission of the Central Coventry Fire District and that any sub-contractors, co-proposers or any other entity providing professional services under the engagement will be subject to, and will have met, all the same applicable requirements as the proposer.
- i. Respondent warrants that all information provided by it in connection with this proposal is true and accurate.
- j. Respondent warrants that it is understood that the contract between the municipality and the audit firm shall require the auditor or the audit firm to release any and all information obtained in the course of the engagement to the Rhode Island State Auditor General (or his designee). This information includes but is not limited to financial data, analysis, work papers, and memorandum. Audit work papers of the independent auditors shall be made available to the Auditor General (or his designee) upon request. The request for such information by the Auditor General shall be responded to promptly. Failure to provide this information shall constitute a breach of contract, and the contract shall give the Auditor General standing in a court of competent jurisdiction to enforce this provision.
- k. Any representations made with the submission will be relied upon and if proven to be false will be grounds for termination of the contract, if awarded. False representations will also be grounds for forfeiture of all payments under the contract. This will not limit the municipality from seeking any other legal or equitable remedies.
- l. The management letter shall include comments, and/or recommendations beyond those

included in the audit report(s), supplementary financial statements, schedules and information, on such matters as:

- 1) policies, procedures and practices employed by the municipality
- 2) immaterial weaknesses in the internal controls that are not "significant deficiencies"
- 3) use of resources to provide a governmental service in a reasonable, judicious, economical, and efficient manner
- 4) compliance with state laws pertaining to the municipality and with rules and regulations established by the municipality

m. Respondent has not knowingly deviated from the bid spec's

Signature

A handwritten signature in black ink, appearing to read "Paul L. Dansereau", written over a horizontal line. The signature is somewhat stylized and includes a large loop at the beginning.

Name Paul L. Dansereau, CPA
Title Partner
Firm BAXTER, DANSEREAU & ASSOCIATES, LLP
Date August 10, 2020