

**Town of New Site
Council Meeting
December 4, 2023 5:00 p.m.**

1. CALL TO ORDER – Mayor Blasingame
2. INVOCATION – Mayor Blasingame
3. PLEDGE OF ALLEGIANCE TO THE FLAG – Councilman Clark
4. VISITORS WELCOMED
5. APPROVAL OF MINUTES: Regular Council Meeting, November 20, 2023
6. VISITORS Address Council
7. REPORTS from Mayor
8. OLD BUSINESS:
 - a. Approve Engagement letter with MDA Professional Group, P.C. to perform Town audit for year ending September 30, 2023.
 - b. Katie Condit, MDA Professional Group, will be in office for audit the week of December 18, 2023.
9. NEW BUSINESS:
 - a. Fire Chief Jake Johnson will present proposal to enter into agreement with Sure Fire Recovery Services. This company specializes in helping both volunteer and career fire departments recover funds from insurance companies.
10. SENIOR PROGRAM REPORT:
11. POLICE DEPARTMENT REPORT:
12. FIRE & RESCUE REPORT:
13. COUNCIL COMMENTS: Committee Reports
 - Budget & Finance: Mayor Blasingame
 - Personnel: Councilwoman Cook
 - Parks & Rec: Councilman Carter
 - Community Relations: Councilman Clark
 - Community Christmas Celebration will be held tomorrow evening, December 5, 2023 from 6:00 p.m. – 7:30 p.m. @ Town Hall.
 - Water: Mayor Blasingame, Water Superintendent; Councilmen Hanson & Daniel.
14. NEXT Council Meeting will be held Monday, December 18, 2023 @ 5:00 p.m.
15. ADJOURNMENT

The Town of New Site held its regular meeting on Monday, November 20, 2023 at 5:00 p.m.

Members present for Roll Call: Mayor Phil Blasingame

Councilmembers: Toby Hanson, Cory Clark, Mickey Carter, Billy Daniel, Christy Cook

Town Clerk – Shelia Fuller; Asst. Town Clerk – Brittany Brown, Maintenance – Jo Bence; Police Officer – Justin Farr; New Site Fire & Rescue – Jake Johnson & Brad McLaughlin; Sr. Director Jan Kennedy

Absent: None

Visitors: None

Mayor Blasingame called the meeting to order.

Invocation was given by Councilwoman Cook.

Pledge of Allegiance to the Flag was given by Mayor Blasingame.

A motion was made by Councilman Daniel to approve minutes from the regular council meeting held November 6, 2023 at 5:00 p.m. Councilman Clark made the second. A roll call vote was taken; Hanson - yea; Clark – yea; Blasingame – yea; Carter – yea; Daniel – yea; Cook – abstain – due to absence from meeting. Motion passed.

MAYOR REPORTS:

Mayor Blasingame reported that a meeting will be held Tuesday, November 21, 2023, 2:00 p.m. at the Tallapoosa County E911 Office to discuss the current lack of ambulance service in the Tallapoosa County area. Chief Philip Weddle and Shelia Fuller will attend the meeting.

OLD BUSINESS.

A motion was made by Councilwoman Cook to rescind Resolution 2023-191 and to approve Resolution 2023-196 authorizing Mayor Blasingame to renew a contract with the Tallapoosa County Sheriff's Department to house inmates and radio communications due to change in cost for this fiscal year. Councilman Hanson made the second. . A roll call vote was taken; Hanson - yea; Clark – yea; Blasingame – yea; Carter – yea; Daniel – yea; Cook – yea. Motion passed.

A motion was made by Councilman Hanson to amend the General Fund budget – line item 850.6 *Dispatch Fee* with increase from \$6,200.00 to \$12,000.00 per year. Councilman Daniel made the second. A roll call vote was taken; Hanson - yea; Clark – yea; Blasingame – yea; Carter – yea; Daniel – yea; Cook – yea. Motion passed.

NEW BUSINESS:

A motion was made by Councilman Clark to approve the October 2023 General Fund financials as presented. Councilwoman Cook made the second. A roll call vote was taken; Hanson - yea; Clark – yea; Blasingame – yea; Carter – yea; Daniel – yea; Cook – yea. Motion passed.

A motion was made by Councilman Clark to approve the October 2023 Water Department financials as presented. Councilwoman Cook made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

A motion was made by Councilman Daniel to approve the October 2023 Fire & Rescue Service financials as presented. Councilman Clark made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

A motion was made by Councilman Clark to approve a \$5,000.00 donation to the Lake Martin Economic Development Alliance. Councilman Daniel made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

A motion was made by Councilwoman Cook to approve New Site Volunteer Fire & Rescue Service to apply for an AED (*AED - Automatic External Defibrillator*) grant at cost to department of \$410.00. Councilman Daniel made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

A motion was made by Councilman Clark to approve a budget of \$1,500.00 for the New Site Volunteer Fire & Rescue Service to purchase needed supplies for the Rescue truck. Councilwoman Cook made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

A motion was made by Councilwoman Cook to approve a budget of \$2,500.00 for the Community Christmas Celebration decoration and set-up fees. Councilman Clark made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

Sr. Program:

Sr. Director Jan Kennedy reported that Commissioner John McKelvey had agreed to cover purchase cost and installation cost of a back-up camera for the Sr. Center bus. The Council thanked Commissioner McKelvey for this donation.

Mrs. Kennedy reported that nine members enjoyed a shopping trip to Birmingham on Friday, November 17, 2023. A trip is planned for November 30, 2023 to the Christmas Musical @ Southern Union Community College, Wadley, Alabama.

A motion was made by Councilman Clark to approve a trip to the Jule Collins Smith Museum of Fine Arts in Auburn, Alabama on December 1, 2023. Councilwoman Cook made the second. A roll call vote was taken; Hanson - yea; Clark - yea; Blasingame - yea; Carter - yea; Daniel - yea; Cook - yea. Motion passed.

Mrs. Kennedy thanked Mayor Blasingame for speaking at the Sr. Luncheon held on Wednesday, November 15, 2023.

Police Department - No report.

Fire & Rescue Report - No report.

COUNCIL COMMITTEES:

Budget & Finance –No report.

Personnel – No report.

Parks & Rec. – No report.

Community Relations – The Community Christmas Celebration will be held on Tuesday, December 5, 2023, 6:00 p.m. @ New Site Town Hall. Mr. Sanford Meadows has been asked to light the Christmas tree.

Water: No report

The next regular council meeting will be held on Monday, December 4, 2023 at 5:00 p.m.

New Site Town Hall will be closed on Thursday, November 23, 2023 and Friday, November 24, 2023 in observance of Thanksgiving.

Councilman Clark made a motion to adjourn the meeting. Councilwoman Cook made the second. A vote was taken and all present was in favor. Meeting adjourned at 5:45 p.m.

I, Shelia Fuller, Town Clerk, do hereby swear the above is a true and accurate account of the Council Meeting which was held on November 20, 2023.



Shelia Fuller, Town Clerk

Shelia Fuller

From: Jake Johnson <jakejohnson031192@icloud.com>
Sent: Monday, November 27, 2023 6:22 PM
To: Shelia Fuller
Subject: Fwd: Sure Fire Recovery Service
Attachments: NEW DEPT.PACKAGE.pdf; Untitled attachment 00028.htm

Sent from my iPhone

Begin forwarded message:

From: Zachary Smith <zacharys@surefirerecovery.com>
Date: November 27, 2023 at 6:20:43 PM CST
To: Jake Johnson <jakejohnson031192@icloud.com>
Subject: Sure Fire Recovery Service

Hi, Jake

Thank you for contacting us, I hope the attached information will be helpful. Sure Fire Recovery Services specializes in the assistance of fire departments both volunteer and career.

We recover funds for the fire departments services from the insurance companies, allowing you to put that money back into the fire department's budget.

What we offer is a simple cost free, risk free plan for each department.

There are no upfront costs to the department we do not get paid unless you do.

I am confident we can help your department recover funds from the insurance companies for your services.

Please feel free to visit our website listed below for more information.

I look forward to speaking with you soon to discuss our services.

You Help Them...We Help You

Thanks & Be Safe,

**Zachary Smith
General Manager**

Email- Surefirerecovery@comcast.net

Main- 1-866-330-4948

Cell- (281)-917-3572

Address- 9711 S. Mason Rd Ste 125-120
Richmond, TX 77407

<http://Surefirerecoveryservice.us>



Sure Fire Recovery Services
9711 S. Mason Rd. Ste 125-120
Richmond, TX 77407
Toll Free 866-330-4948
Email: surefirerecovery@comcast.net
www.surefirerecovery.com

Thank you for your interest in Sure Fire Recovery Services. Along with our affiliate company, we proudly serve over 900 Career/Volunteer Fire Departments. We are confident we can help your department today, plus guarantee the personalized treatment you deserve. First and foremost, I would like to stress that there is absolutely **no cost** to your department unless we collect money for you. When we do collect money for you, we collect 15% of what is collected. We do not charge any type of start-up or filing fees... If you don't get paid, neither do we!

Attached, please find our contract, price list and our supplement to the incident report. The incident report form follows the same exact format you will see on our website for online submission. In order to make this as easy as possible for you, reports can be submitted online, email, or by mail. All we need is your incident reports, we take care of the rest! Once we receive your report, we generate an invoice which is sent to the insurance company. We do monthly follow-ups, answer any questions, make all phone calls needed until the incident is settled.

There are so many reasons to choose SFRS. We keep you up to speed with a monthly spreadsheet documenting the status of each claim. A "real time" email will be sent to notify you anytime we receive a check for your department. Plus, months in which we recover funds for you, you will receive a check and statement showing the total collected, SFRS percentage and the amount paid to you as well as a copy of all of the checks received.

Our collection rate with our affiliate, PAFRS, for the last fiscal year was over 49.1% with an average collection amount of over \$ 880.00 per incident collected on. The company collected over 3 million dollars in recovery for departments last year.

Please note, our company is fully insured up to two million dollars and retain legal representation. Also, remember to check out our website for additional information and testimonials at www.surefirerecovery.us.

SFRS will do our best to fight for you. Remember, we are firefighters helping firefighters.

We will be glad to answer any of your questions, please call 866-330-4948. Ready to start? Please email the signed contract to: (surefirerecovery@comcast.net) or please mail to: (9711 S. Mason Rd. Ste-125-120 Richmond, TX 77407).

Sincerely,

Geoffrey L. Smith

President

Sure Fire Recovery Services, LLC.

You Help Them... We Help You

Sure Fire Recovery Services frequently asked questions and answers:

Q: How much does it cost to start with SFRS?

A: NOTHING!

Q: What does it cost per report submitted?

A: There is absolutely no charge until we recover money for your department.

Q: Will this change our Department's Tax Exempt Status?

A: No, there will be no change in your Tax Exempt status.

Q: We've never billed... Is getting started difficult?

A: We specialize in Departments that are new to billing. We take the time to make sure every detail is covered and that the startup is as smooth as possible.

Q: Do we need to have an Ordinance in place to bill?

A: Absolutely not... However, in some cases, ordinances do help.

Q: We don't currently have an Ordinance, can SFRS assist us with one?

A: We have many examples of Ordinances that we would be happy to share with you.

Q: How much of a time commitment is required on our part?

A: Very little time on your part is involved. You already work hard enough on the scene; you shouldn't have to work hard behind the scenes... Let us do the work for you!

Q: Can we bill just insurance companies and not send bills to individuals?

A: Yes, we have several Departments that only bill insurance companies.

Q: Can we bill individuals if insurance companies deny the initial claim?

A: Yes, once again, we have several Departments that peruse claims beyond insurance companies.

Q: Can we still submit prior incident reports?

A: Yes. The statute of limitations in Texas for submitting incident reports is 2 years. SFRS can submit previous incidents to insurance companies prior to the signing of your contract date with SFRS. (Please keep in my mind all incident reports submitted after a six month period will have a collection rate of 35% for SFRS.)

Q: Can we still bill if we are funded by our Municipality?

A: Yes, very few Departments are 100% funded by their Municipality. Also, keep in mind that many insurance companies have clauses built into their policies to cover Fire Department Responses whether it is a fully funded City Department or a Volunteer Department.

Q: Do we have to re-do our Incident Reports?

A: In most cases, no. If your current report does not have all the information needed, we provide secondary form or can draft a new report for you.

Q: How can we submit reports?

A: There are several options for report submission including; mail, email, or online submission.

Q: Can we set up a meeting with a representative from SFRS?

A: We truly enjoy meeting with departments. We do request at least 3 interested departments in your area in order to set up a meeting.

You Help Them... We Help You!



Sure Fire Recovery Services
9711 S. Mason Rd. Ste 125-129
Richmond, TX 77407
Toll Free: 866-336-4948
Email: surefirerecovery@comcast.net
www.surefirerecoveryservices.us

Billing Services Agreement

This Billing Services Agreement (the "Agreement") is made between Sure Fire Recovery Services LLC located at 9711 South Mason Road Ste 125-129 ("SFRS") and _____ ("Customer"), and sometimes collectively referred to as the "Parties". This agreement can be amended, modified and supplemented from time to time in the manner provided for below.

SFRS and Customer agree to contract SFRS to bill for Fire Incidents that have occurred or will occur in the Customer's Emergency Services District under the following terms and conditions:

1. SFRS will provide billing service on behalf of the "Customer" in accordance with their by-laws guidelines.
2. Customer will pay SFRS Fifteen percent (15%) of all monies collected on their behalf through the billing efforts of SFRS. This percentage is for incidents collected on from the Incident Report Date and for a period of 6 months after.
3. If an incident is collected on that exceeds the condition set forth in condition #2, the Customer will pay SFRS thirty five percent (35%) of the monies collected on their behalf for incidents that fall under this period.
4. Customer shall pay to SFRS the percentages as set forth above. SFRS will collect and deposit monies collected into an account and issue payment monthly to The Customer, less the percentages as set forth above. This payment will be issued along with copies of all checks received and an up to date collections statement.
5. The Customer will provide detailed incident reports to SFRS on an agreed upon format via Fax, Mail, Email or via remote harvesting from SFRS. These reports are to be submitted in a timely manner after the incident occurred.
6. The agreement shall be for a period of 1 year from the Effective Date (the "Term") unless terminated earlier in accordance with the provisions of this Agreement. This agreement shall automatically renew for successive one (1) year periods, unless either party provides at least sixty (60) days written notice, prior to the end of the term, of that Party's intent not to renew.
7. Either Party has the right to terminate this contract with 60 days written notice at any time during the contract period. If notice is given and the contract is terminated, The Customer remains obligated to pay SFRS for any outstanding billings that are collected up to and after the termination date. SFRS remains obligated to remit to the Customer any monies collected from outstanding billings up to and after the termination date.

IN WITNESS WHEREOF, each Party has caused this Agreement to be executed on its behalf by its duly authorized officer:

SFRS

Customer:

Signature

Signature

Print Name

Print Name

Title

Title

Date

Date

You Help Them... We Help You

BILLING LIST

Apparatus

Engine:	\$350.00 Per Hour
Aerial Ladder:	\$400.00 Per Hour
Rescue:	\$300.00 Per Hour
Squad Utility Support:	\$150.00 Per Hour
Tanker Tender:	\$300.00 Per Hour

Equipment/Service

SCBA	\$50.00 Each
Hose (per 50')	\$25.00
Gas Co Detector Heat Gun	\$50.00 Per Use
Deodorizer	\$25.00 Per Use
Extinguisher (any class)	\$50.00 Per Use
Fire Police Services	\$100.00 Per Hour
Hand Tools	\$15.00 Each
Hydraulic Rescue Tools	\$200.00 Each
Scene Lighting	\$75.00 Per Hour
Oil Booms	\$20.00 Each
Oil Absorbent Sheets	\$10.00 Each
Oil Dry	\$35.00 Bucket
Portable Pumps	\$30.00 Hour
Power Tools	\$50.00 Each
Road Closing Traffic Control	\$100.00 Per Hour
Salvage Covers	\$35.00 Each
Debris Cleanup Removal	\$250.00
Flares	\$8.00 Each
Ventilation Fans	\$50.00 Each
IR Camera	\$100.00 Each
Foam	\$60.00 Per Gallon
Cribbing:	
- Passenger	\$100.00 Each
- Class B	\$200.00 Each
- Trucks - Class A	\$500.00 Each
Stabilization Struts	\$50.00 Per Use
Latex Gloves	\$2.00 Per Pair
Ladders	\$35.00 Per Use
Medical Extrication (w/ Hydraulics)	\$1,500.00 Per Patient
Generator	\$50.00 Per Hour
Hand lights	\$5.00 Per Use
Portable Pond	\$150.00 Per Use
Wetting Agent	\$25.00 Per Unit
Fire Line Tape	\$.25 per foot

Instructions Registering on New Reporting System

1. Go to www.surefirerecovery.com – click on the orange "Department Login" button
2. Click on the red "here" right under our logo
3. You will be prompted to enter a Username (this can be whatever you wish), Email Address, First and Last Name
4. Enter a password you want to use
5. Confirm your password
6. Click Submit
7. Return to main page and log in again and you will be able to submit reports

A few new features to this new system include:

- Automatic password retrieval via email if you forget your password
-
- As a confirmation of your report submission, a copy is automatically emailed to you
-
- The best feature is that the new form will not automatically submit your report if you hit "enter"! Only the submit button at the end of the form will submit the report!
-
- In the middle of a report and get called away or get a fire call? You can now save it and go back to the report and finish at a later time from the point that you left off.
-
- Don't worry about missing any of the important information – if you forget to fill out any required field, such as the date of incident – you will be prompted to go back and fill it in.
-
- No every person that submits reports in your department can have their own username and password and can submit from any computer anywhere.
-
- Have more than one report to submit? After you hit submit – you will have the option to click on submit another report.
-
- The new form is 100% compatible, so you can now submit from a smart phone or tablet.

Again, if you experience any issues at all, please give us a call at 866-330-4948 or send us an email at surefirerecovery@comcast.net.

MDA PROFESSIONAL GROUP, P.C.

Certified Public Accountants and Business Consultants

945 MAIN STREET, ROANOKE, ALABAMA 36274 • PHONE 334.863.8117 • FAX 334.863.8113

November 14, 2023

To the Town Council and Honorable Mayor of the
Town of New Site, Alabama
12791 Highway 22 E
New Site, Alabama 36256

We are pleased to confirm our understanding of the services we are to provide Town of New Site, Alabama for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of New Site, Alabama as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of New Site, Alabama's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of New Site, Alabama's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis (if requested)
- 2) Supplementary pension information
- 3) Budgetary comparison schedules (if adopted)

We have also been engaged to report on supplementary information other than RSI that accompanies Town of New Site, Alabama's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements.

- 1) Combining Balance Sheet – Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Misappropriation of funds
- Improper revenue recognition

Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of New Site compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of Town of New Site in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that 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 of each opinion unit taken as a whole.

You are 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of American (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reason for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of MDA Professional Group, P.C., and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Alabama Department of Economic and Community Affairs or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MDA Professional Group, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Alabama Department of Economic and Community Affairs or its designee. The Alabama Department of Economic and Community Affairs or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Kathryn E. Condit, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 2023 and to issue our reports no later than March 2024.

Our fee for these services will be a range of \$16,500 - \$18,000 for the audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Town of New Site's financial statements. Our report will be addressed to Town Council and Mayor of the Town of New Site. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Town of New Site 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 attached copy and return it to us.

Very truly yours,

MDA Professional Group, P.C.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____