



Through continued growth, training and diversification, our **Governmental and Municipal Services Group** has developed a wide range of services from traditional auditing, accounting and financial consulting to highly diverse and specialized services that meet the needs of our governmental clients.

Our services include:

- Program and Single Audits for counties, authorities, cities, villages, and towns in accordance with OMB Circular A-133
- Audits of basic or other comprehensive basis of accounting financial statements
- Assistance with GASB Statement 34 financial statement conversions and overall GASB compliance
- Assistance with preparation of the NYS annual financial report update document
- Agreed upon procedures conducted in accordance with § 4-408 of Village Law and § 123 of Town Law
- Assistance with preparation of State of New York Public Service Commission and New York Power Authority-required annual financial reports
- System and internal control reviews
- Agreed upon procedures conducted and/or development of indirect cost proposals and plans in accordance with OMB Circular A-87
- Arbitrage calculations for tax exempt bonds
- Escrow verifications for debt refinancing
- Feasibility and rate revision studies
- Internal cost allocation studies
- Revenue generation/cost reduction studies
- Records reconstruction
- Fraud, defalcation and malfeasance research and documentation
- Employee benefits alternatives assessments
- Fidelity bond claim preparation
- Acquisition or valuation studies
- Expert witness and valuation services for eminent domain condemnation proceedings
- Revenue bond issuance and refinancing research and documentation
- Accounting and recording systems for the development of work orders, time allocation and fixed asset records

We offer in-depth experience and serve a variety of clients, including Counties, Cities, Towns, Villages, Federal Departments and Agencies, State Departments, Individual Funds, Programs, Fire Districts, and Authorities (Industrial Development, Parking, Water, Electric and Solid Waste).

We are well represented in many governmental professional organizations, including the New York State Government Finance Officers Association, Association of Governmental Accountants, New York State Association of Counties, New York Conference of Mayors, Municipal Electric Utilities Association of New York State and the New York Rural Water Association.

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