

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 1**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Town Board approval of the revised list of eligible participants for the 2023 Active Volunteer Workers Service Award Program (LOSAP) for the Brentwood Legion Ambulance Service, Inc., Central Islip-Hauppauge Volunteer Ambulance Corp., and the Community Ambulance Company, Incorporated.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Joseph Ludwig**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

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**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

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**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

Resolution for Town Board to approve by resolution the Brentwood Legion Ambulance Service, Inc., Central Islip-Hauppauge Volunteer Ambulance Corp., and the Community Ambulance Company, Inc. (Sayville) revised listing of the eligible participants for the 2023 Active Volunteer Workers Service Award Program (LOSAP) as directed by the State Comptroller's Program Administrator.

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**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Eligible Volunteer Ambulance Workers
  2. Site or location effected by resolution: Brentwood Legion Ambulance Service, Inc.  
Central Islip-Hauppauge Volunteer Ambulance Corps.  
Community Ambulance Company, Inc. (Sayville)
  3. Cost: N/A
  4. Budget Line: SA02, SA03, SA05.9010.80010
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_ . Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26 . SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

  
Signature of Commissioner/Department Head Sponsor

2/5/24  
Date

February 13, 2024  
Resolution No. 1

WHEREAS, the Town Board of the Town of Islip acts as the Commissioners for the three (3) Ambulance Districts located with the Town of Islip, and:

WHEREAS, these Ambulance Districts contract with the various Ambulance Corps to provide ambulance services, and:

WHEREAS, the residents of these Ambulance Districts have previously approved by referendum the establishment of a Service Awards Program, and:

WHEREAS, it is necessary for the Town Board to approve the list of individuals participating in the program to certify the 2023 Service Credits earned.

NOW, THEREFORE, on motion of Councilperson \_\_\_\_\_, seconded by Councilperson \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby approves, pursuant to the requirements of the Service Award Program (LOSAP), the list of individuals submitted by the three (3) Ambulance Corps for participation in the 2023 Service Awards Program (LOSAP) as submitted to the Comptroller; and be it

FURTHER RESOLVED, that the Comptroller be and hereby is authorized to perform any and all acts necessary to effectuate the policies and purposes of the LOSAP Program.

Upon a vote being taken, the result was:

**BRENTWOOD LEGION AMBULANCE SERVICE, INC.**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Abubakar	Muhammad	
Arvanetes	Michael	
Ayaraca	Francisco	A.
Benitez	Leidy	J.
Canales-Blanco	Denisse	
Castaneda-Lara	Cynthia	S.
Chate	Juan	P.
Day	Jonathan	K.
Dimayuga	Raphael	
Fuentes-Curcio	Margarita	
Garcia	Brandon	
Garcia	Joshua	
Gomez-Aranda	Jenny Maria	
Gum	Elinor	M.
Habashy	Sarah	
Hansen	Christine	J.
Hauck	Andrew	L.
Intriago	Erick	M.
Kornahrens	Joseph	C.
LaBoy, Jr.	Robert	
Linares	Rosalba	
Lizarraga	Amy	T.
Maestre	Danielle	
Martin	Craig	
Martinez	Francisco	
Mayo	Raymond	
McClure	Christine	M.
Merriweather	Teron	
Middleton	Tyanna	
Mitchell	Krista	L.
Morales	Jason	S.
Mowdy	Sheila	
Mui	Gene	Y.
Olsen	David	M.
Olsen	Joseph	D.

**BRENTWOOD LEGION AMBULANCE SERVICE, INC.**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Raudies	Candice	M.
Remeika	Anthony	J.
Sanchez	Luis	A.
Sevilla	Vanessa	G.
Smith	Jason	M.
Stefanello	Robert	A.
Tardy	Edwin	M.
Torres	Jonathan	J.
Ugarriza	Ryan	T.
Vasquez	Celine	A.
Vasquez	Samantha	
Velasquez	Veronica	V.
Vilorio-Gracia	Saida	R.
Viskovich	Andrew	
Wang	Faye	J.
Wong	Joseph	S.

**COMMUNITY AMBULANCE COMPANY, INC. (SAYVILLE)**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Aragon	Kandice	
Atkinson	Jamie	L.
Augulis	Emily	
Bach	Daniel	
Batista	Elaina	
Becker	Madison	
Bolliger	Paul	J.
Bowman	Wayne	
Campbell	Kevin	
Caputo	Melanie	
Carbone	Brandon	
Carson	Joseph	
Castellano	Chloe	
Check	Andrew	S.
Christensen, Jr.	Rupert	E.
Collins	Daniel	
Connolly	Katelyn	
Cornetta	Joseph	
Curry	Kaitlyn	
Cutolo	Connor	
Daidone	Gabriella	
Dargis	Brendan	
Dargis	Kelsey	
DeCanio	Patrick	
DeMulder	Brandon	
Destefano	Joselyn	
Dieumegard, Jr.	Alfred	
Dreyer	Olivia	
Duffy	Michael	M.
Echevarria	Jordan	
Eichele	Matthew	
Fattarusso	Vincent	
Ferrara	Sunny	
Fuller	Jonathan	
Furmanik	Nicole	
Golub	Stephanie	R.

**COMMUNITY AMBULANCE COMPANY, INC. (SAYVILLE)**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Guida	Dominic	
Hall	Paige	
Hartmann	Jennifer	
Hawthorne	Adrien	
Hickey	MaryKate	
Holst	Christina	
Johnson	Lawrence	
Johnsonbaugh	Michael	B.
Kaufman	Scott	
Kelly, Jr.	Dennis	P.
Kennedy	Janice	S.
Kennedy	Michael	C.
Kennedy	Michael	P.
Kierman	Elizabeth	
Kind, Jr.	Steven	
Klassert	Paul	
Kubelle	Susan	
Leuly	Shane	
LoGuirato	Jessica	
LoPreto	Christopher	M.
LoPreto	Laura	M.
LoPreto	Michael	
MacDonell	James	D.
MacDonell	Marc	
Matthews	Michael	
McDougall	Christopher	
Mitchell	Debra	
Mitchell	Edward	
Moloney	Michael	
Montalbine	Thomas	
Moussa	Adam	
Neumeyer	Hailey	
Novellino	Kaley	
Olsen	Annaliese	
O'Connell	Terri	
O'Neill	Peter	

**COMMUNITY AMBULANCE COMPANY, INC. (SAYVILLE)**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Parrington	Sean	
Profit	Kyle	
Prucha	Giavanna	
Radesca	Jillian	
Redding	Steven	D.
Robinson	Jacqueline	
Robinson	Tyler	
Rivera	Oscar	
Ross	John	
Sabatino	Sara	
Schappert	Daniel	
Scheck	Karen	N.
Schreiber	Frederick	W.
Semmig	Heidelind	M.
Sena	Alyson	
Shipsey	Miranda	
Sneddon	Alex	
Spaun	John	
Stempel	Jason	
Thompson	Kathleen	
Toomey	Marie	
Valente	Tara	
Votino	Shawn	
Walsh	Lindsey	
Webber	Paul	S.
Webster	Robert	
Welch	Dana	
White	Elizabeth	
White	Keri	
Young	Thomas	J.
Zampaglione	Brian	

**CENTRAL ISLIP-HAUPPAUGE VOLUNTEER AMBULANCE CORP.**

**2023 ELIGIBLE PARTICIPANTS (LOSAP)**

**VOLUNTEER AMBULANCE WORKER SERVICE AWARD PROGRAM**

<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>M.I.</u></b>
Alexander	Kayyla	
Armstrong	Cullen	
Ben	Berenice	
Benavides	Kayla	
Blount	Christopher	
Cassar	Emily	
Cruz	Christian	
Falcone	Jennifer	
Falcone	Nicole	
Fang	Vincent	
Fucito	Lorraine	E.
Gaj	Melissa	
Gonzalez	Everardo	
Hartmann	Vincent	
Kriklava	Jonathan	
Logan	Christopher	
Lopez	Nelson	
Martinez	Gabriella	
Matteo	Danielle	
Matteo	Stephen	
Munar	Danny	
Ng	Benjamin	
Nochisaki	Shiro	
Nottingham	Chanise	
O'Connor	Erin	P.
Parker	Joshua	
Persaud	Anjali	A.
Pisano	Alexis	
Plahs	Kelly Ann	
Proscia	Anthony	J.
Rappa	Anthony	
Rodriguez	Lucylle	
Rosenkranz	Hope	
Sibayan	Nicole	
Sibayan	Paula	
Stein	Richard	
Teague	David	C.
Tush	Nicholas	
Velez-Maldonado	Elias	

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 2**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Meeting of the Town of Islip Resource Recovery Agency.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13,  
2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Martin Bellew**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF



**ISLIP RESOURCE RECOVERY AGENCY**  
**February 13, 2024**

1. Call the Meeting of the Islip Resource Recovery Agency to Order.
2. Approval of the Minutes for the January 23, 2024 Agency Board Meeting.
3. Resolution appointing members to the Islip Resource Recovery Agency's Audit Committee, pursuant to the Public Authority Accountability Act, (The Act) Section 18.
4. Resolution appointing members to the Islip Resource Recovery Agency's Finance Committee, pursuant to the Public Authority Accountability Act, (The Act) Section 18.
5. Resolution appointing members to the Islip Resource Recovery Agency's Governance Committee, pursuant to the Public Authority Accountability Act, (The Act) Section 18.
6. Resolution authorizing the President to enter into a contract extension between the Agency and Dvirka & Bartilucci Engineers & Architects, P.C. for the Calendar Year 2024; to provide Semi-Annual and Annual Post Closure Groundwater Monitoring, Sampling and Reporting for the Lincoln Avenue Landfill.
7. Other Business
8. Adjournment



## ISLIP RESOURCE RECOVERY AGENCY

January 23, 2024

On a motion of Councilman O'Connor, seconded by Councilman McElwee, a meeting of the Islip Resource Recovery Agency was convened at 2:35 p.m. in the Town Board Room of Islip Town Hall, 655 Main Street, Islip, NY 11751. A Quorum was present for this Agency Board Meeting.

### DIRECTORS PRESENT

Angie M. Carpenter  
James O'Connor  
Jorge Guadrón  
John Lorenzo  
Michael McElwee, Jr.

### OFFICERS PRESENT

Martin Bellew, President  
Linda Bunde, Secretary

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On a motion of Councilman O'Connor, seconded by Councilman Lorenzo and unanimously approved, the minutes from the December 12, 2023 Agency Board Meeting were approved.

On a motion of Councilman Guadrón, seconded by Councilman McElwee and unanimously approved, a resolution was passed authorizing the President to enter into Contract #OBTS-2023-01 between the Agency and Rosemar Contracting Inc. for Replacement of the Outbound Truck Scale at the Multi-Purpose Recycling Facility.

On a motion of Councilman Guadrón, seconded by Councilman O'Connor and unanimously approved, a resolution was passed authorizing the President to enter into a contract extension between the Agency and Winters Bros. Recycling of Long Island, L.L.C. to provide for the Transport and Disposal of Bulky Solid Waste from the Multi-Purpose Recycling Facility (MRF) for the Years 2024 and 2025.

There being no further business to come before the Board, the meeting was adjourned on a motion of Councilman Guadrón, seconded by Councilman McElwee and unanimously approved.

Respectfully submitted,

Linda Bunde  
Secretary

**ISLIP RESOURCE RECOVERY AGENCY  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

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**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

**Resolution appointing Members to the Islip Resource Recovery Agency's Audit Committee, Pursuant to the Public Authority Accountability Act (the Act), Section 18.**

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**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Islip Resource Recovery Agency
  2. Site or Location affected by resolution: N/A
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of NYCRR. Short EAF required.
- 

*Math Beller*

**Signature of President/Department Head Sponsor**

1/30/24

**Date**

February 13, 2024

Item # 2

**RESOLUTION APPOINTING MEMBERS TO THE ISLIP RESOURCE RECOVERY AGENCY'S AUDIT COMMITTEE, PURSUANT TO THE PUBLIC AUTHORITY ACCOUNTABILITY ACT, (THE ACT) SECTION 18.**

**WHEREAS**, the Public Authority Accountability Act, (the Act) Section 18, requires all Public Authorities, within the State of New York to establish an Audit Committee; and

**WHEREAS**, the Islip Resource Recovery Agency (the Agency) has been identified as an "Authority", subject to the Act, and;

**WHEREAS**, the Audit Committee was established at the January 31, 2012 Agency Board Meeting; and

**WHEREAS**, the Agency wishes to appoint and/or re-appoint members to the Audit Committee;

**NOW, THEREFORE**, on a motion of \_\_\_\_\_  
seconded by, \_\_\_\_\_ be it hereby

**RESOLVED**, that the Agency seeks to appoint and/or re-appoint members to the **Audit Committee** of the **Town of Islip Resource Recovery Agency** in compliance with Section 18 of the Act, and appoints the following individuals to that committee:

John M. Lorenzo  
Michael McElwee, Jr.  
Robert Kordic

**UPON A VOTE** being taken, the result was \_\_\_\_\_

**ISLIP RESOURCE RECOVERY AGENCY  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

**Resolution appointing Members to the Islip Resource Recovery Agency's Finance Committee, Pursuant to the Public Authority Accountability Act (the Act), Section 18.**

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Islip Resource Recovery Agency
  2. Site or Location affected by resolution: N/A
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6NYCRR, Section 617.4(b), number \_\_\_\_\_ . Full EAF required.
- Type 2 action under 6NYCRR, Section 617.5(c), number 26 . SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of NYCRR. Short EAF required.
- 

*Math Bellow*

**Signature of President/Department Head Sponsor**

1/30/24

**Date**

**RESOLUTION APPOINTING MEMBERS TO THE ISLIP RESOURCE RECOVERY AGENCY'S FINANCE COMMITTEE, PURSUANT TO THE PUBLIC AUTHORITY ACCOUNTABILITY ACT, (THE ACT) SECTION 18**

**WHEREAS**, the Public Authority Accountability Act, (the Act) Section 18, requires all Public Authorities, within the State of New York to establish a Finance Committee; and

**WHEREAS**, the Islip Resource Recovery Agency (the Agency) has been identified as an "Authority", subject to the Act, and;

**WHEREAS**, the Finance Committee was established at the January 31, 2012 Agency Board Meeting; and

**WHEREAS**, the Agency wishes to appoint and/or re-appoint Members to the Finance Committee;

**NOW, THEREFORE**, on a motion of \_\_\_\_\_, seconded by  
be it hereby

**RESOLVED**, that the Agency seeks to appoint and/or re-appoint members to the **Finance Committee** of the **Town of Islip Resource Recovery Agency** in compliance with Section 18 of the Act, and appoints the following individuals to that committee:

John M. Lorenzo  
Robert Kordic  
John Walser

**UPON A VOTE** being taken, the result was: \_\_\_\_\_

**ISLIP RESOURCE RECOVERY AGENCY  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

**Resolution appointing Members to the Islip Resource Recovery Agency's Governance Committee, Pursuant to the Public Authority Accountability Act (the Act), Section 18.**

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Islip Resource Recovery Agency
  2. Site or Location affected by resolution: N/A
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of NYCRR. Short EAF required.
- 

*Math Bellen*

**Signature of President/Department Head Sponsor**

1/30/24

**Date**

**RESOLUTION APPOINTING MEMBERS TO THE ISLIP RESOURCE RECOVERY AGENCY'S GOVERNANCE COMMITTEE, PURSUANT TO THE PUBLIC AUTHORITY ACCOUNTABILITY ACT, (THE ACT) SECTION 18**

**WHEREAS**, the Public Authority Accountability Act, (the Act) Section 18, requires all Public Authorities, within the State of New York to establish a Governance Committee; and

**WHEREAS**, the Islip Resource Recovery Agency (the Agency) has been identified as an "Authority", subject to the Act, and;

**WHEREAS**, the Governance Committee was established at the January 31, 2012 Agency Board Meeting; and

**WHEREAS**, the Agency wishes to appoint and/or re-appoint members to the Governance Committee;

**NOW, THEREFORE**, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it hereby

**RESOLVED**, that the Agency seeks to appoint and/or re-appoint members to the **Governance Committee** of the **Town of Islip Resource Recovery Agency** in compliance with Section 18 of the Act, and appoints the following individuals to that committee:

John M. Lorenzo

Joseph Ludwig

John Walser

**UPON A VOTE** being taken, the result was: \_\_\_\_\_.

**ISLIP RESOURCE RECOVERY AGENCY  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

**RESOLUTION AUTHORIZING THE PRESIDENT TO ENTER INTO A CONTRACT EXTENSION WITH DVIRKA & BARTILUCCI ENGINEERS & ARCHITECTS, P.C. (D&B) FOR THE CALENDAR YEAR 2024; TO PROVIDE SEMI-ANNUAL AND ANNUAL POST CLOSURE GROUNDWATER MONITORING, SAMPLING, AND REPORTING FOR THE LINCOLN AVE. LANDFILL.**

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**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Islip Resource Recovery Agency
  2. Site or Location affected by resolution: Lincoln Ave. Landfill
  3. Cost: \$24,760
  4. Budget Line: ZR02.1020.4-8152
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6NYCRR, Section 617.4(b), number \_\_\_\_\_ . Full EAF required.
- Type 2 action under 6NYCRR, Section 617.5(c), number 26 . SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of NYCRR. Short EAF required.
- 

*Maith Bellan*

1/30/24

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**Signature of President/Department Head Sponsor**

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**Date**

February 13, 2024  
Item #2

**AUTHORIZING THE PRESIDENT TO ENTER INTO A CONTRACT EXTENSION WITH DVIRKA & BARTILUCCI ENGINEERS & ARCHITECTS, P.C. (D&B) FOR THE CALENDAR YEAR 2024; TO PROVIDE SEMI-ANNUAL AND ANNUAL POST CLOSURE GROUNDWATER MONITORING, SAMPLING, AND REPORTING FOR THE LINCOLN AVE. LANDFILL.**

**WHEREAS** long-term groundwater sampling and post-closure monitoring services are required for the Lincoln Ave. Landfill Complex; and

**WHEREAS** these services are required in order to comply with an Order-on-Consent with the New York State Department of Environmental Conservation (NYSDEC) and implementation of the US Environmental Protection Agency/NYSDEC Record of Decision (ROD) to prepare groundwater reports on a semi-annual and annual basis.

**WHEREAS** a resolution was passed at the November 17, 2020 Agency Town Board Meeting authorizing the President to enter into a contract between the Agency and D&B Engineers & Architects, P.C., to provide Semi-Annual and Annual Post Closure Groundwater Monitoring, Sampling and Reporting for the Lincoln Ave. Landfill Complex for Calendar Years 2020, 2022 and 2023, with an option to extend this contract an additional three (3) years upon mutual agreement; and

**WHEREAS** the Agency would like to exercise its' option to extend the contract for the year 2024; now

**THEREFORE**, on a motion of \_\_\_\_\_  
seconded by \_\_\_\_\_, be it hereby

**RESOLVED** that the President is authorized to enter into a contract extension between the Agency and Dvirka & Bartilucci Engineers & Architects, P.C., located at 330 Crossways Park Drive, Woodbury, New York, for the calendar year 2024 \$24,760 to provide Semi-Annual and Annual Post Closure Groundwater Monitoring, Sampling and Reporting for the Lincoln Ave. Landfill.

**UPON A VOTE** being taken, the result was: \_\_\_\_\_.

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 3**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Appropriation Transfers.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13,  
2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Joseph Ludwig**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF





**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 4**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Bid Awards.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Michael Rand**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**BIDS TO BE AWARDED**

**02/13/24**

- |  |                               |
|--|-------------------------------|
| 1) Liquid Runway Deicer<br>(1223-225)                    | Peters Chemical               |
| 2) Automotive Engine Oil (Synthetic Blend)<br>(1223-110) | Safety Kleen Systems Inc.     |
| 3) Hydraulic Hoses, Fittins & Conveyor Belts<br>(124-86) | Moreland Hose & Belting Corp. |
| 4) Emergency Tire Repair<br>(1223-20)                    | Barnwell House of Tires, Inc. |

No: 1

BID ITEM: 1223-225 Liquid Runway Deicer

BID PRICE: \$10.00/gal.

LOWEST RESPONSIBLE BIDDER: Peters Chemical

COMPETITIVE BID: 1/3/24 (2nd Adv.)

BUDGET ACCOUNT NUMBER : CT.5610.41840

ANTICIPATED EXPENDITURE: \$30,000.00

DEPARTMENT: DAT

JUSTIFICATION OF NEED: \_\_\_\_\_

EXPLANATION IF NOT LOW BIDDER: \_\_\_\_\_

Bid was advertised twice, 1st opening was 12/13/23 and no bids were received.  
2nd opening was 1/3/24 and one bid was received.

# Liquid Runway Deicer

Contract# 1223-225

Date: 1/3/24 (2nd Adv.)

THIS TABULATION OF SEALED BIDS OPENED IN ACCORDANCE WITH SECTION 103 OF THE GENERAL MUNICIPAL LAW FOR THE PURPOSE OF CONSIDERING THE AWARD OF A PURCHASE CONTRACT FOR USE IN THE TOWN OF ISLIP.

Budget# CT. 5610 418400 Estimated Amount \$ 30,000.00

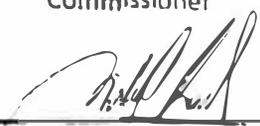
Vendor	Amount
Peters Chemical PO Box 193 Hawthorne, NJ 07507	\$10.00/gal.
<del>Walsh &amp; Hughes Inc. d/b/a Velvetop Products 1455 New York Ave Huntington Station, NY 11746</del>	

It is Recommended to Award to the Lowest Responsible Bidder as Indicated.

Commissioner



Concurs.

  
Michael Rand  
Director

  
Nelly Smith  
Senior Office Assistant

February 13, 2024  
Resolution no. 4

WHEREAS, the Town solicited competitive bids for the purchase of **Liquid Runway Deicer # 1223-225**, and

WHEREAS, the bid was advertised twice and sealed bids were opened on January 3, 2024 and Peters Chemical Company, P.O. Box 193, Hawthorne, NJ 07507 submitted the only bid; and

WHEREAS, Peters Chemical Company, has been determined to be a responsible bidder.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Peters Chemical Company, in the amount of \$10.00/gal. (Liquid Runway Deicer) for 1 year from the date of award with the Town's option to renew for one (1) additional year under the same terms and conditions

Upon a vote being taken, the result was:

No: 2

BID ITEM: Automotive Engine Oil (Synthetic Blend) Contract # 1223-110

BID PRICE: See attached tabulation sheet

LOWEST RESPONSIBLE BIDDER: Safety Kleen Systems Inc.

COMPETITIVE BID: 1/17/24 (2nd Adv.)

BUDGET ACCOUNT NUMBER : A.1640.41220, DB.1640.41220

ANTICIPATED EXPENDITURE: \$5,000.00

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_

EXPLANATION IF NOT LOW BIDDER: \_\_\_\_\_

Bid was advertised twice, 1st opening was 12/20/23 and one bid was received.  
2nd opening was 1/17/24 and one bid was received.

# Automotive Engine Oil (Synthetic Blend)

Contract# 1223-110

Date: 1/17/24 (2nd adv.)

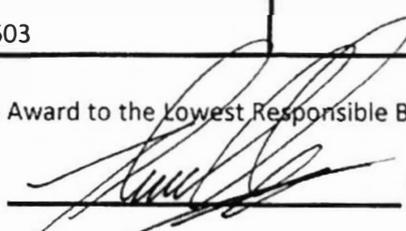
THIS TABULATION OF SEALED BIDS OPENED IN ACCORDANCE WITH SECTION 103 OF THE GENERAL MUNICIPAL LAW FOR THE PURPOSE OF CONSIDERING THE AWARD OF A PURCHASE CONTRACT FOR USE IN THE TOWN OF ISLIP.

Budget# A.1640.41220 DB.1640.41220 Estimated Amount \$5000<sup>00</sup>

Vendor	Amount
Lubenet LLC 126 Scott Ave. Brooklyn, NY 11237	
Reladyne Northeast LLC 35 Drexel Drive Bay Shore, NY 11706	
Grade A Corp. 90 Hawthorne Ave. Valley Stream, NY 11580	
Safety Kleen 42 Longwater Dr. Norwell, MA 02061	BID
Miles Petroleum 66 Marine St. Farmingdale, NY 11735	
WATS International 200 Manchester Rd Poughkeepsie, NY 12603	

It is Recommended to Award to the Lowest Responsible Bidder as Indicated.

Commissioner



Concurs.

Signed by:

  
Michael Rand  
Director

  
Nelly Smith  
Senior Office Assistant

<b>Automotive Engine Oil (Synthetic Blend)</b>	
<b>CONTRACT #1223-110</b>	
	<b>Safety-Kleen Systems</b>
<b>1. Synthetic Blend</b>	
A. Quarts	
1. 5W20	\$30.50/qt.
2. 5W30	\$30.50/qt.
3. 10W30	\$31.00/qt.
B. 55 Gallon Drums	
1. 5W20	\$475.00 /drum
2. 5W30	\$475.00 /drum
3. 10W30	\$480.00 /drum
<b>2. Fully Synthetic Oil</b>	
A. Quarts	
1. 5W30	\$40.50 /qt.
2. 0W20	\$41.00 /qt.
B. 55 Gallon Drums	
1. 5W30	\$585.00 /drum
2. 0W20	\$580.00 /drum

February 13, 2024  
Resolution no. 4

WHEREAS, the Town solicited competitive bids for the purchase of **Automotive Engine Oil (Synthetic Blend) Contract # 1223-110; and**

WHEREAS, the bid was advertised twice and sealed bids were opened on January 17, 2024 and Safety Kleen Systems, 42 Longwater Dr., Norwell, MA 02061, submitted the only bid and

WHEREAS, Safety Kleen Systems, has been determined to be responsible bidder.

NOW, THEREFORE, on a motion of

seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Safety Kleen Systems, items: 1: Synthetic Blend: A1 (\$ 30.50/qt.), A2 (\$30.50/qt.), A3 (\$31.00/qt.), B1(\$475.00/drum), B2 (\$475.00/drum), B3(\$480.00/drum), 2: Fully Synthetic Blend: A1 (\$ 40.50/qt.), A2 (\$41.00/qt.), B1(\$585.00/drum), B2 (\$580.00/drum), for one (1) year from date of award.

Upon a vote being taken, the result was:

No: 3

BID ITEM: Hydraulic Hoses, Fittings & Conveyor Belts (124-86)

BID PRICE: See attached bid submission sheet

LOWEST RESPONSIBLE BIDDER: Moreland Hose & Belting Corp.

COMPETITIVE BID: 1/17/2024

BUDGET ACCOUNT NUMBER : A.1640.41220, DB.1640.41220

ANTICIPATED EXPENDITURE: \$10,000.00

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_

EXPLANATION IF NOT LOW BIDDER: \_\_\_\_\_

\_\_\_\_\_



February 13, 2024  
Resolution no. 4

WHEREAS, the Town solicited competitive bids for the purchase of **Hydraulic Hoses, Fittings & Conveyor Belts Contract # 124-86; and**

WHEREAS, the bid was advertised and sealed bids were opened on January 17, 2024 and Moreland Hose & Belting Corp., 4118 Sunrise Highway, Oakdale, NY 11769, submitted the lowest bid and

WHEREAS, Moreland Hose & Belting Corp., has been determined to be responsible bidder.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Moreland Hose & Belting Corp., items: 1) 73% (Hose-Discount off Price List), 2) 73% (Hydraulic Fittings-Discount off Price List) 3) 50% (Conveyor Belts-Discount off Price List) for one (1) year from date of award with the Town's option to renew for one (1) additional year under the same terms and conditions

Upon a vote being taken, the result was:

No: 4

BID ITEM: 1223-20 Emergency Tire Repair

BID PRICE: See Attached Tabulation

LOWEST RESPONSIBLE BIDDER: Barnwell House of Tires, Inc.

COMPETITIVE BID: Yes, 1/24/24 (2nd Advertisement)

BUDGET ACCOUNT NUMBER : A.1640.41270, DB.1640.41270

ANTICIPATED EXPENDITURE: \$200,000.00

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_

EXPLANATION IF NOT LOW BIDDER: \_\_\_\_\_

Bid was advertised twice, 1st advertisement, 12/27/23 1 bid was received.  
2nd advertisement, 1 bid was received

# Emergency Tire Repair

**Contract#** 1223-20

**Date:** 1/24/2024 (2nd Adv.)

THIS TABULATION OF SEALED BIDS OPENED IN ACCORDANCE WITH SECTION 103 OF THE GENERAL MUNICIPAL LAW FOR THE PURPOSE OF CONSIDERING THE AWARD OF A PURCHASE CONTRACT FOR USE IN THE TOWN OF ISLIP.

Budget# A.11640.41270  
DB.11640.41270 Estimated Amount \$200,000<sup>00</sup>

Vendor	Amount
Barnwell House of Tires 65 Jetson Lane Central Islip, NY 11722	BID
Roadway Tire Corp. 633 Old Willets Path Hauppauge, NY. 11788	
Central Tire Service Inc. 116 Saxon Ave. Bay Shore, NY 11706	
Ranger Tires 1636 Fifth Ave. Bay Shore, NY 11706	
Kallmeyer & Sons 178 Morris Ave. Holtsville, NY 11742	

It is Recommended to Award to the Lowest Responsible Bidder as Indicated.

Commissioner

Concurs.

Signed by:

Michael Rand  
Director

Nelly Smith  
Senior Office Assistant

<b>EMERGENCY</b>	<b>BARNWELL</b>		
<b>TIRE REPAIR</b>	<b>HOUSE OF</b>		
<b>CONTRACT #1223-20</b>	<b>TIRES</b>		
<b>ITEM #</b>	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>
1. 13 inch	\$1.00	\$1.00	\$1.00
2. 14 inch	\$1.00	\$1.00	\$1.00
3. 15 inch	\$1.00	\$1.00	\$1.00
4. 16 inch	\$1.00	\$1.00	\$1.00
5. 17 inch	\$1.00	\$1.00	\$1.00
6. 18 inch	\$1.00	\$1.00	\$1.00
7. LT 15 inch	\$1.00	\$1.00	\$1.00
8. LT 16 inch	\$12.00	\$12.00	\$12.00
9. LT 17 inch	\$12.00	\$12.00	\$12.00
10. LT 18 inch	\$12.00	\$12.00	\$12.00
11. LT 20 inch	\$12.00	\$12.00	\$12.00
12. 16.5 inch	\$12.00	\$12.00	\$12.00
13. 12.00 x 24	\$30.00	\$30.00	\$30.00
14. tubeless type	NO BID	NO BID	NO BID
15. 14.5 - 16.5	\$12.00	\$12.00	\$12.00
16. 17.5 - 19.5	\$25.00	\$25.00	\$25.00
17. 1 OR x 22.5	\$30.00	\$30.00	\$30.00
18. 11R x 22.5	\$30.00	\$30.00	\$30.00
19. 11R 24.5	\$30.00	\$30.00	\$30.00
20. 12R x 22.5	\$30.00	\$30.00	\$30.00
21. 315190Rx22.5	\$30.00	\$30.00	\$30.00
22. 385165R22.5	\$30.00	\$30.00	\$30.00
23. 425165Rx22.5	\$30.00	\$30.00	\$30.00
24. 700x12	\$20.00	\$20.00	\$20.00
25. 23/8.5x12	\$25.00	\$25.00	\$25.00
26. 29/8x15	\$25.00	\$25.00	\$25.00
27. 700x15	\$25.00	\$25.00	\$25.00
28. 815x15	\$25.00	\$25.00	\$25.00
29. 825x15	\$25.00	\$25.00	\$25.00
30. 265/70x16.5	\$25.00	\$25.00	\$25.00
31. 305/70x16.5	\$25.00	\$25.00	\$25.00
32. 12.5/80x18	\$25.00	\$25.00	\$25.00
33. 12.4x24	\$25.00	\$25.00	\$25.00
34. calcium filled			
35. 14.9x24	\$40.00	\$40.00	\$40.00
36. 16.9x24	\$40.00	\$40.00	\$40.00
37. 1400x24	\$40.00	\$40.00	\$40.00
38. 1600 x 24	\$40.00	\$40.00	\$40.00
39. 19.5L x 24	\$40.00	\$40.00	\$40.00
40. 21L x 24	\$40.00	\$40.00	\$40.00
41. 16.9 x 28	\$40.00	\$40.00	\$40.00
42. 18.4 x 30	\$40.00	\$40.00	\$40.00

February 13, 2024  
Resolution no. 4

WHEREAS, the Town solicited competitive bids for the purchase of **Emergency Tire Repair Contract # 1223-20; and**

WHEREAS, the bid was advertised twice and sealed bids were opened on January 24, 2024 and Barnwell House of Tires, Inc., 65 Jetson Ln., Central Islip, NY 11722, submitted the only bid and

WHEREAS, Barnwell House of Tires, Inc., has been determined to be responsible bidder.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Barnwell House of Tires, Inc., items: 1 through 42 as per the attached tabulation for two (2) years from date of award with the Town's option to renew for two (2) additional years under the same terms and conditions

Upon a vote being taken, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 5**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Option Year Resolutions**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13,  
2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Michael Rand**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

OPTION YEAR RESOLUTIONS

2/13/24

- |  |  |
|--|--|
| 1) Printer Cartridges & Supplies<br>(0323-126) | WB Mason<br>Ready Data<br>CVR Computer Supplies                        |
| 2) Hydro Seeding<br>(222-24)                   | Ironwood Industries, Inc.  |
| 3) Plumbing Supplies<br>(220-16)               | Central Islip Plumbing   |
| 4) Portland Cement<br>(0223-25)                | Contractors Market Inc.  |
| 5) Special Bus Trips<br>(1222-167)             | Suffolk Transportation Service<br>M & V Corporate Transportation, Inc. |

**No:** 1

**BID ITEM:** Printer Cartridges & Supplies (0323-126)

**VENDOR:** WB. Mason, Ready Data Inc., CVR Computer Supplies

**OPTION:** 1 year option

**ANTICIPATED EXPENDITURE:** \$150,000

**DEPARTMENT:** IT

**JUSTIFICATION OF NEED:** \_\_\_\_\_



TOWN OF ISLIP OFFICE OF THE SUPERVISOR  
**Department of Purchase**

401 MAIN STREET • ROOM 227 • ISLIP, NEW YORK 11751 • PHONE: (631) 224-5515 • FAX: (631) 224-5517

Anglo M. Carpenter, Supervisor

TO; Doug Miller, Director IT  
FROM: Michael Rand, Director of Purchasing  
DATE: 1/19/24  
RE: Printer Cartridges & Supplies, Contract 0323-126

The 1 year option for the above mentioned contract is 4/18/24. Please indicate below your intentions:

We agree with extending the referenced contract

We do not wish to extend this contract

We request that the service/commodity be re-bid

SIGNED

A handwritten signature in black ink, appearing to read 'Doug Miller', written over a horizontal line.

04/18/23

WHEREAS, the Town solicited competitive bids for the purchase of **Printer Toner Cartridges & Supplies, Contract # 0323-126; and**

WHEREAS, on March 1, 2023 sealed bids were opened and W.B. Mason Co. Inc. ,90 Nikon Court., Hauppauge, NY. 11788; Ready Data, Inc., 140 West End Avenue, 14C, New York, NY 10023, CVR Computer Supplies, 1606 S. Bowling Green Dr., Cherry Hill, NJ 08003; submitted the lowest dollar bids and

WHEREAS, Source Now LLC is not registered to do business in New York as required in the bid and thus they did meet the specifications; and

WHEREAS, W. B. Mason Co. Inc., Ready Data Inc., and CVR Computer Supplies have been determined to be responsible bidders.

NOW, THEREFORE, on a motion of Councilman John C. Cochrane, Jr. seconded by Councilman Jorge Guadron , be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to the following vendors;

**W.B. Mason Co. Inc.: 6, 32**

**Ready Data Inc.: 1-5, 7-23, 25-31,34,**

**CVR Computer Supplies: 24, 33, 35-44**

in the amount of various prices as per the circled items on the attached tabulation sheets for one (1) year from date of award with The Town's option to renew for one (1) additional year under the same terms and conditions.

Upon a vote being taken, the result was: 5-0

Date: 02/13/24  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted April 18, 2023; Contract # 0323-126 for Printer Toner Cartridges & Supplies, was awarded to W.B. Mason Co. Inc. ,90 Nicon Court., Hauppauge, NY. 11788; Ready Data, Inc., 140 West End Avenue, 14C, New York, NY 10023, CVR Computer Supplies, 1606 S. Bowling Green Dr., Cherry Hill, NJ 08003; the lowest responsible bidders and;

WHEREAS, said contract was for a period of one (1) year with the Town's option to renew for one (1) additional one (1) year period, under the same terms and conditions; and

WHEREAS, The Director of IT has recommended that the Town exercise the option to renew the contract for the one (1) year period.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby exercises the option to renew the contract, Printer Toner Cartridges & Supplies (0323-126), with W.B. Mason Co. Inc., Ready Data, Inc. and CVR Computer Supplies, for the one (1) year option under the same terms and conditions.

Upon a vote being taken, the result was:

No: 2

BID ITEM: Hydro Seeding (222-24)

VENDOR: Ironwood Industries, Inc.

OPTION: 1 year option

ANTICIPATED EXPENDITURE: \$10,000

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_



TOWN OF ISLIP OFFICE OF THE SUPERVISOR  
Department of Purchase

401 MAIN STREET • ROOM 227 • ISLIP, NEW YORK 11751 • PHONE: (631) 224-5515 • FAX: (631) 224-5517

Angle M. Carpenter, Supervisor

TO: Tom Owens, DPW Commissioner  
FROM: Michael Rand, Director of Purchasing  
DATE: 1/19/24  
RE: Hydro Seeding, Contract 222-24

The 1 year option for the above mentioned contract is 4/5/24. Please indicate below your intentions:

We agree with extending the referenced contract

We do not wish to extend this contract

We request that the service/commodity be re-bid

SIGNED

April 5, 2022  
Bid Awards #1  
Resolution #8

WHEREAS, the Town solicited competitive bids for the purchase of HYDRO-SEEDING,  
CONTRACT #222-24; and

WHEREAS, the bid was advertised twice and opened on February 23, 2022; and

WHEREAS, Ironwood Industries, Inc., P. O. Box 313, Jamesport, NY 11947 submitted the  
lowest dollar bid; and

WHEREAS, Ironwood Industries, Inc. has been determined to be a responsible bidder.

NOW, THEREFORE, on a motion of Council John C. Cochrane, Jr.  
seconded by Council James P. O'Connor, , be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contact to  
Ironwood Industries, Inc. in the amount of: A. \$1.68/sq. yd.; B. \$1.43/sq. yd.; C. \$1.43/sq. yd.;  
D. \$1.18/sq. yd. for two (2) years from date of award with the Town's option to renew for one  
(1) additional year under the same terms and conditions.

Upon a vote being taken, the result was: 5-0

Date: 02/13/24  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted April 5, 2022; Contract # 222-24 for Hydro Seeding, was awarded to Ironwood Industries, Inc., P.O. Box 313, Jamesport, NY 11947., the lowest responsible bidder and;

WHEREAS, said contract was for a period of two (2) years with the Town's option to renew for one (1) additional one (1) year period, under the same terms and conditions; and

WHEREAS, The Commissioner of DPW has recommended that the Town exercise the option to renew the contract for the one (1) year period.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby exercises the option to renew the contract, Hydro Seeding (222-24), with Ironwood Industries, Inc., for the one (1) year option under the same terms and conditions.

Upon a vote being taken, the result was:

No: 3

BID ITEM: Plumbing Supplies (220-16)

VENDOR: Central Islip Plumbing

OPTION: 4th and final 1 year option

ANTICIPATED EXPENDITURE: \$10,000

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_



TOWN OF ISLIP OFFICE OF THE SUPERVISOR  
**Department of Purchase**

401 MAIN STREET • ROOM 227 • ISLIP, NEW YORK 11751 • PHONE: (631) 224-5515 • FAX: (631) 224-5517

Angie M. Carpenter, Supervisor

TO: Tom Owens, DPW Commissioner  
FROM: Michael Rand, Director of Purchasing  
DATE: 1/19/24  
RE: Plumbing Supplies, Contract 220-16

The 4<sup>th</sup> and final 1 year option for the above mentioned contract is 4/21/24. Please indicate below your intentions:

We agree with extending the referenced contract

We do not wish to extend this contract

We request that the service/commodity be re-bid

SIGNED

A large, stylized handwritten signature in black ink, written over a horizontal line.

February 13, 2023  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted April 21, 2020; Contract #220-16 for Plumbing Supplies was awarded to Central Islip Plumbing, 63 W. Suffolk Avenue, Central Islip, NY 11722, the lowest responsible bidder; and

WHEREAS, said contract was for a period of one (1) year from date of award with the Town's option to renew for four (1) year periods, under the same terms and conditions.

WHEREAS, by Town Board resolution dated April 5, 2022, the second one (1) year option period was exercised, and

WHEREAS, the Commissioner of DPW has recommended that the Town exercise the option to renew the contract for the third one (1) year period.

NOW, THEREFORE, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby authorizes the option to renew the contract (220-16) with Central Islip Plumbing in the amount of various prices as per bid items A through CC for the third one (1) year period under the same terms and conditions.

Upon a vote being taken the result was:

Date: 2/13/24  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted April 21, 2020; Contract #220-16 for Plumbing Supplies was awarded to Central Islip Plumbing, 63 W. Suffolk Avenue, Central Islip, NY 11722, the lowest responsible bidder; and

WHEREAS, said contract was for a period of one (1) year from date of award with the Town's option to renew for four (1) year periods, under the same terms and conditions.

WHEREAS, by Town Board resolution dated March 14, 2023, the third one (1) year option period was exercised, and

WHEREAS, the Commissioner of DPW has recommended that the Town exercise the option to renew the contract for the fourth and final one (1) year period.

NOW, THEREFORE, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby authorizes the option to renew the contract (220-16) with Central Islip Plumbing in the amount of various prices as per bid items A through CC for the fourth and final one (1) year period under the same terms and conditions.

Upon a vote being taken the result was:

No: 4

BID ITEM: Portland Cement (0223-25)

VENDOR: Contractors Market Inc.

OPTION: 1 year option

ANTICIPATED EXPENDITURE: \$10,000

DEPARTMENT: DPW

JUSTIFICATION OF NEED: \_\_\_\_\_



TOWN OF ISLIP OFFICE OF THE SUPERVISOR  
**Department of Purchase**

401 MAIN STREET • ROOM 227 • ISLIP, NEW YORK 11751 • PHONE: (631) 224-5515 • FAX: (631) 224-5517

Angie M. Carpenter, Supervisor

TO: Tom Owens, DPW Commissioner  
FROM: Michael Rand, Director of Purchasing  
DATE: 1/19/24  
RE: Portland Cement, Contract 0223-25

The 1 year option for the above mentioned contract is 4/18/24. Please indicate below your intentions:

We agree with extending the referenced contract

We do not wish to extend this contract

We request that the service/commodity be re-bid

SIGNED

A handwritten signature in black ink, written over a horizontal line.

April 18, 2023

WHEREAS, the Town solicited competitive bids for the purchase of **Portland Cement, Contract # 0223-25**, and

WHEREAS, the bid was advertised twice and sealed bids were opened on March 8, 2023 and Contractors Market Inc., 1760 Route 25, Ridge, NY 11961 submitted the lowest dollar bid; and

WHEREAS, Contractors Market Inc., has been determined to be a responsible bidder.

NOW, THEREFORE, on a motion of Councilman John C. Cochrane, Jr. seconded by Councilman Jorge Guadron , be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Contractors Market Inc., in the amount of A) \$16.50/bag ; B) \$16.50/bag for one (1) year from date of award with the Towns option to renew for one (1) additional year under the same terms and conditions.

Upon a vote being taken, the result was: 5-0

Date: 02/13/24  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted April 18, 2023;

**Contract # 0223-25 for Portland Cement**, was awarded to Contractors Market Inc.,  
1760 Route 25, Ridge, NY 11961, the lowest responsible bidder and;

WHEREAS, said contract was for a period of one (1) year with the Town's option  
to renew for one (1) additional one (1) year period, under the same terms and  
conditions; and

WHEREAS, The Commissioner of DPW has recommended that the Town exercise  
the option to renew the contract for the one (1) year period.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby exercises the option  
to renew the contract, Portland Cement (0223-25), with Contractors Market Inc., for the  
one (1) year option under the same terms and conditions.

Upon a vote being taken, the result was:

No: 5

BID ITEM: Special Bus Trips (1222-167)

VENDOR: Suffolk Transportation Service, Inc., M&V Corporate Transportation, Inc.

OPTION: 1 year option

ANTICIPATED EXPENDITURE: \$35,000

DEPARTMENT: Parks & Recreation

JUSTIFICATION OF NEED: \_\_\_\_\_



TOWN OF ISLIP OFFICE OF THE SUPERVISOR  
**Department of Purchase**

401 MAIN STREET • ROOM 227 • ISLIP, NEW YORK 11751 • PHONE: (631) 224-5515 • FAX: (631) 224-5517

Angie M. Carpenter, Supervisor

TO; Tom Owens, Commissioner Parks & Recreation  
FROM: Michael Rand, Director of Purchasing  
DATE: 11/20/23  
RE: Special Bus Trips, Contract (1222-167)

The 1-year option for the above-mentioned contract is 2/7/24. Please indicate below your intentions:

We agree with extending the referenced contract



We do not wish to extend this contract



We request that the service/commodity be re-bid

SIGNED

02/07/23  
Reso. #16

WHEREAS, the Town solicited competitive bids for **Special Bus Trips, Contract # 1222-167; and**

WHEREAS, on December 21, 2022 sealed bids were opened and Suffolk Transportation Service, Inc., 10 Moffit Blvd, Bay Shore, NY 11706; M&V Corporate Transportation, Inc., 1117 Jericho Turnpike., Commack, NY 11725, and Regency Transportation Ltd., 38 Southern Blvd., Nesconset, NY 11767 submitted low dollar bids and

WHEREAS, Suffolk Transportation Service, Inc., M&V Corporate Transportation, Inc. and Regency Transportation Ltd. have been determined to be responsible bidders.

NOW, THEREFORE, on a motion of Council John C. Cochrane, Jr.  
seconded by Council John M. Lorenzo , be it

RESOLVED, that the Town Board of the Town of Islip hereby award the contract to Suffolk Transportation Service, Inc. (School Buses) and M&V Corporate Transportation, Inc. (Coach Buses: In-State Trips) and Regency Transportation Ltd. (Coach Buses: Out of State Trips) as per the circled prices on the attached tabulation sheets in the amount of various prices for one (1) year from date of award, with the Town's option for (1) one additional year under the same terms & conditions.

Upon a vote being taken, the result was: unanimous

Date: 02/13/24  
Resolution no. 5

WHEREAS, by a Town Board resolution adopted February 7, 2023;

**Contract # 1222-167 for Special Bus Trips**, was awarded to Suffolk Transportation Service, Inc., 10 Moffit Blvd, Bay Shore, NY 11706; M&V Corporate Transportation, Inc., 1117 Jericho Turnpike., Commack, NY 11725, and Regency Transportation Ltd., 38 Southern Blvd., Nesconset, NY 11767, the lowest responsible bidders and;

WHEREAS, said contract was for a period of one (1) year with the Town's option to renew for one (1) additional one (1) year period, under the same terms and conditions; and

WHEREAS, The Commissioner of Parks & Recreation has recommended that the Town exercise the option to renew the contract for the one (1) year period.

NOW, THEREFORE, on a motion of  
seconded by \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby exercises the option to renew the contract, Special Bus Trips (1222-167), with Suffolk Transportation Service, Inc., M&V Corporate Transportation, Inc. and Regency Transportation Ltd., for the one (1) year option under the same terms and conditions.

Upon a vote being taken, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 6**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to enter into a contract with  
DiGiovanna Brothers Landscaping, Inc. for 2024-2026 Baytowne Village  
Landscape Maintenance.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13,  
2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Christopher Poelker**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

The purpose of this resolution is to authorize the Supervisor to enter into a contract with **DiGiovanna Brothers Landscaping, Inc.** for a term of three (3) years for **2024-2026 Baytowne Village Landscape Maintenance.**

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Baytowne Village Drainage Maintenance District
  2. Site or location effected by resolution: Baytowne Village, Bay Shore
  3. Cost: \$11,750.00
  4. Budget Line: SM 03-5140-44300
  5. Amount and source of outside funding: \_\_\_\_\_
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 8. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 



Signature of Commissioner/Department Head Sponsor

1-29-2024

Date

Dated: February 13, 2024  
Resolution # 6

**WHEREAS**, the Baytowne Village Drainage Maintenance District was established by Town Board resolution on April 20, 1982; and

**WHEREAS**, this Special District levies taxes to cover the landscaping costs incurred by the district; and

**WHEREAS**, the Town prepared and sent out a request for quotes for the 2024-2026 Baytowne Village Landscape Maintenance contract; and

**WHEREAS**, DiGiovanna Brothers Landscaping, P.O. Box 53, Brightwaters, NY 11718 submitted the lowest quote of \$11,750.00; and

**WHEREAS**, DiGiovanna Brothers Landscaping, has been determined to be a responsible vendor; and

**WHEREAS**, the Commissioner of Planning and Development and the Town Engineer recommend approval of this resolution;

NOW, THEREFORE, upon a motion by Councilperson \_\_\_\_\_  
seconded by Councilperson \_\_\_\_\_; be it

**RESOLVED** that the Supervisor is hereby authorized to execute a 3-year contract with DiGiovanna Brothers Landscaping for 2024-2026 Baytowne Village Landscape Maintenance, with an option to renew for an additional one-year period upon the mutual consent of both parties, for an amount not to exceed \$11,750.00 per year, and be it

**FURTHER RESOLVED THAT**, the Comptroller is hereby authorized to make the accounting entries necessary to amend the budget in accordance with the terms of the contract.

**UPON** a vote being taken the result was:

## QUOTE ANALYSIS

2024- 2026 Baytowne Village Landscape Maintenance

Due Date: January 29, 2024

<u>Contractor Name:</u>	<u>Bid Price:</u>
<b>DiGiovanna Brothers Landscape</b>	<b>\$11,750.00</b>
Sipala Landscaping Services	\$99,000.00
Quintal Contracting Corp.	No Bid
Green Velvet Landscape Contractors, Inc.	No Response
Barbato Landscaping Inc.	No Response
Bryan Schilling Landscaping	No Response

CHP:mh

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 7**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to sign an Indemnification/Hold Harmless Agreement for the Youth Enrichment Services 2024 Summer Program.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Tim Mare**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

To authorize the Supervisor to sign an indemnification/Hold Harmless Agreement for the event: Youth Enrichment Services 2024 Summer Program - Held on Higbie Lane Fields, on behalf of the Town of Islip. Youth Enrichment Services administers a Summer Enrichment Program held on West Islip Union Free School District's Higbie Lane Fields. The Town of Islip includes Youth Enrichment Services in their liability insurance policy. West Islip U.F.S.D requires all organizations using District facilities to have on file with the District an executed

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Town of Islip Youth
  2. Site or location effected by resolution: Town of Islip
  3. Cost: -\$0-
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_ . Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26 . SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

  
\_\_\_\_\_  
Signature of Commissioner/Department Head Sponsor

11/16/24  
\_\_\_\_\_  
Date

WHEREAS, the Town of Islip contracts with Youth Enrichment Services to provide youth service for the purpose of positive youth development and delinquency prevention in the Town of Islip; and

WHEREAS, Youth Enrichment Services administers a Summer Enrichment Program held on West Islip U.F.S.D. Higbie Lane Fields; and

WHEREAS, The Town of Islip includes Youth Enrichment Services in their liability insurance policy; and

WHEREAS, West Islip U.F.S.D. requires all organizations using District facilities to have on file with the District an executed Indemnification/Hold Harmless Agreement.

NOW, THEREFORE, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_; be it

RESOLVED, that the Supervisor is authorized to sign an Indemnification/Hold Harmless Agreement for the event: Youth Enrichment Services 2024 Summer Program- Held on Higbie Lane Fields, on behalf of the Town of Islip.

Upon a vote being taken, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 8**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to enter into a contract with Landtek Group for DPW 4-2024, Concrete Curb, Sidewalk and Aprons at various locations.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Thomas Owens**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN of ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

**INSTRUCTION:** All items for Town Board action must be accompanied by a sponsor's memorandum which shall be the covering document for all agenda submissions. All items should be reported to the Deputy Supervisor no later than 12 days prior to the scheduled meeting.

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have been passed or denied by the Board.

To authorize the Supervisor to enter into a contract with The LandTek Group, Inc., 105 Sweeneydale Avenue, Bay Shore, New York 11706 for DPW 4-2024, Concrete Curb, Sidewalk and Aprons at Various Locations. The length of this contract is from date of contract execution to December 31, 2026 with an additional one (1) extension at the Town's option.

The LandTek Group, Inc. submitted the lowest responsible bid of \$135,460.00.

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Town of Islip
2. Site or location effected by resolution: Various Locations
3. Cost: \$135,640.00
4. Budget Line: H23.5410.30515 (~~\$1,800.00~~<sup>1645.00 RK</sup>) and H24.5410.30515 <sup>TB RK7</sup>
5. Amount and source of outside funding:

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_ . Full EAF required.

Type 2 action under 6 NYCRR, Section 617.5(c), number 26 . SEQR review complete.

Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

  
\_\_\_\_\_  
Signature of Commissioner/Department Head Sponsor

1/30/2024  
\_\_\_\_\_  
Date

**WHEREAS**, the Town of Islip Department of Public Works has solicited competitive bids for DPW 4-2024 “Concrete Curbs, Sidewalk and Aprons at Various Locations” (“Project”); and

**WHEREAS**, on January 18, 2024 sealed bids were opened, and The Landtek Group, Inc., 105 Sweeneydale Avenue, Bay Shore, New York 11706 submitted the lowest bid of \$135,460.00; and

**WHEREAS**, The Landtek Group, Inc. has been determined to be a responsible bidder, and

**WHEREAS**, the length of this contract is from the date of contract execution to December 31, 2026, with an option to extend for one (1) additional one year at the sole discretion of the Town Board; and

**WHEREAS**, the Commissioner of Public Works, Thomas Owens, recommends the approval of this resolution; and

**NOW THEREFORE**, on a motion of Council \_\_\_\_\_, by Council \_\_\_\_\_, be it

**RESOLVED**, that the Supervisor is hereby authorized to execute a contract with The Landtek Group, Inc. for DPW 4-2024, “Concrete Curbs, Sidewalk and Aprons at Various Locations”, and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries necessary to amend the budget in accordance with the terms of the contract.

Upon a vote being taken, the result was:

**DPW 4-2024**  
**CONCRETE CURB, SIDEWALK AND APRONS**  
**AT VARIOUS LOCATIONS**

**Bid Opening: January 18, 2024**

The LandTek Group Inc.  
105 Sweeneydale Avenue  
Bay Shore, NY 11706

\$135,460.00

DeAl Contracting Corp.  
P.O. Box 2038  
St. James, NY 11980

\$165,871.50

Roadwork Ahead, Inc.  
2186 Kirby Lane  
Syosset, NY 11791

\$200,164.00

Quintal Contracting Corp.  
359 Main Street  
Suite 1B  
Islip, NY 11751

\$277,778.90

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 9**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Town Clerk to advertise for a Public Hearing to  
consider amending the Town of Islip Uniform Traffic Code.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024  
AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Thomas Owens**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

INSTRUCTIONS: All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

PURPOSE: Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

---

The attached resolution lists various traffic control devices recommended by the Traffic Safety Division.

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Residents of the Town of Islip
  2. Site or location effected by resolution: Various Locations
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

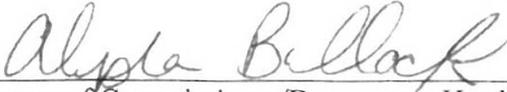
ENVIRONMENTAL IMPACT: What type of action is being authorized by this resolution?

Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.

Type 2 action under 6 NYCRR, Section 617.5(c), number 22 \_\_\_\_\_. SEQR review complete.

Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

---

  
\_\_\_\_\_  
Signature of Commissioner/Department Head Sponsor

1/30/24  
\_\_\_\_\_  
Date

On a motion of Councilperson \_\_\_\_\_, seconded by  
Councilperson \_\_\_\_\_ be it

RESOLVED, that the Town Clerk be and is hereby authorized to advertise for Public  
Hearing to consider amending the Uniform Code of Traffic Ordinances for the Town of Islip as  
follows:

**SCHEDULE G  
STOP AND YIELD INTERSECTIONS  
ADD**

<b>INTERSECTION</b>	<b>SIGN</b>	<b>CONTROLLING TRAFFIC</b>
Merion Road at Winthrop Road (BWD)	Stop	East/West on Merion Road

**SCHEDULE I  
SCHOOL SPEED LIMITS  
ADD**

<b>NAME OF STREET</b>	<b>SPEED LIMIT (mph)</b>	<b>LOCATION</b>
North Clinton Avenue (BSR)	20	From 1,000 ft. south of Spur Drive South to 2,075 ft. south of Spur Drive South

**SCHEDULE J  
PARKING, STOPPING AND STANDING REGULATIONS  
AMEND TO READ**

<b>LOCATION</b>	<b>REGULATION</b>	<b>HOURS/DAYS</b>
Aletta Place/West ( <u>west leg</u> ) From Union Blvd. south for <del>66</del> <u>300</u> ft. (BSR)	No parking	

**TRAFFIC CODE AMENDMENT SUMMATIONS**

---

**LOCATION: MERION ROAD AT WINTHROP ROAD, BRENTWOOD**

REGULATION: None

RECOMMENDATION: Install a stop sign to control traffic east/west on Merion Road

BRIEF JUSTIFICATION: Meets Town of Islip policy for stop sign installations

---

**LOCATION: NORTH CLINTON AVENUE, BAY SHORE**

REGULATION: None

RECOMMENDATION: Install a 20 mph school speed limit zone from 1,000 feet south of Spur Drive South to 2,075 feet south of Spur Drive South

BRIEF JUSTIFICATION: School Speed Limit Zone adjacent to the rear access of the Kramer Learning Center where significant pedestrian and school-generated vehicular activity exists

---

**LOCATION: ALETTA PLACE/WEST (WEST LEG), BAY SHORE**

REGULATION: Existing – Parking Restriction

RECOMMENDATION: Extend the parking restriction from 66 feet south of Union Blvd. to 300 feet south of Union Blvd.

BRIEF JUSTIFICATION: Extending the existing restriction to clear entryway for emergency vehicles

---

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 10**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to apply for and accept funding from  
Suffolk County Office for the Aging for the purpose of providing funding  
for a Shopping Assistance Program.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024  
AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Thomas Owens**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implication, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board. By this resolution, the Town Board authorizes the Supervisor to apply for and accept funding from Suffolk County Office for the Aging (SCOFA), for the purpose of providing funding for a Shopping Assistance Program, which will augment our existing senior citizen essential shopping services. SCOFA has agreed to reimburse the Town a total of \$40,000.00 for the period of January 1, 2024 through December 31, 2024 for this program.

---

**SPECIFY WHERE APPLICABLE:**

1. **Entity or individual benefitted by resolution:** Town of Islip senior citizen residents
  2. **Site or location effected by resolution:** Town of Islip
  3. **Cost:** No cost to the Town of Islip
  4. **Budget Line:** A.7622 (partial)
  5. **Amount and source of outside funding:** Approximately \$40,000.00 Suffolk County Office for the Aging  
Approximately \$1,000.00 Participant Donations
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

\_\_\_\_\_  
Signature of Commissioner/Department Head Sponsor

\_\_\_\_\_  
Date

1/25/2024

**WHEREAS**, the Suffolk County Office for the Aging wishes to provide funding for a Shopping Assistance Program, which will augment our existing essential shopping services to senior citizen residents of the Town of Islip; and

**WHEREAS**, the Suffolk County Office for the Aging has agreed to reimburse the Town of Islip a total of approximately \$40,000.00 for the period of January 1, 2024 through December 31, 2024; and

**WHEREAS**, the Town of Islip wishes to apply for and secure said County funding for the purpose of enhancing the lives of its senior citizen residents by allowing them to live independently by providing them with a Shopping Assistance Program; and

**NOW, THEREFORE**, on motion by \_\_\_\_\_

seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to apply for and accept funding from the Suffolk County Office for the Aging for a Shopping Assistance Program, for the period of January 1, 2024 through December 31, 2024; and be it also;

**RESOLVED**, that the Supervisor is hereby authorized to execute a grant application and grant agreement, and any other necessary documentation attendant thereto, with the Suffolk County Office for the Aging for funding a Shopping Assistance Program in the Town of Islip, the form and content of which shall be subject to the approval of the Town Attorney; and be it also;

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries necessary to amend the budget in accordance with the terms of the grant agreement.

**UPON A VOTE BEING TAKEN**, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 11**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Acceptance of a monetary donation from the Town of Islip Housing Authority for the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON JANUARY 23, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Thomas Owens**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** By this resolution, the Town Board authorizes the Supervisor to accept a monetary donation of \$1,500.00 from Town of Islip Housing Authority, located at 963 Montauk Highway, Oakdale, NY 11769, for the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest. The donation is to be used for the awards and t-shirts that will be issued to the 4<sup>th</sup> and 5<sup>th</sup> grade boy and girl finalists at the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest on Saturday, March 2, 2024.

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**SPECIFY WHERE APPLICABLE:**

Entity of individual benefitted by resolution:	Sharp Shooter Basketball Finalists, 4 <sup>th</sup> and 5 <sup>th</sup> grade boys and girls from participating Town of Islip elementary schools
Site or location effected by resolution:	N/A
Cost:	No cost to the Town of Islip- self-sustaining.
Budget Line:	7035.4-4920
Amount and source of outside funding:	\$1,500.00

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**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

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**Signature of Commissioner/Department Head Sponsor:**

**Date:**

1/30/2024

February 13, 2024

Resolution # 11

**WHEREAS**, Town of Islip Housing Authority, located at 963 Montauk Highway, Oakdale, New York 11769, wishes to make a monetary donation of \$1,500.00 to the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest; and

**WHEREAS**, this donation will used for the awards and t-shirts that will be issued to the 4<sup>th</sup> and 5<sup>th</sup> grade boy and girl finalists at the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest on Saturday, March 2, 2024;

**NOW THEREFORE**, on a motion of \_\_\_\_\_

seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to accept a monetary donation of \$1,500.00 from Town of Islip Housing Authority to be used for the Town of Islip's 38<sup>th</sup> Annual "Just say NO to Drugs" Sharp Shooter Basketball Contest which will be held on Saturday, March 2, 2024.

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries or budgetary amendments necessary in accordance with the donation.

**UPON A VOTE BEING TAKEN**, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 12**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to enter into various agreements for programs or events to be held throughout the Town.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Thomas Owens**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

February 13, 2024

<u>Date</u>	<u>Name</u>	<u>Program/Event</u>	<u>Location</u>
2/16	Jodi Cameron	Yoga Sessions	Ronkonkoma Recreation Center 299 Rosevale Avenue, Ronkonkoma
4/9	Suffolk County Tennis and Education Foundation	Pickleball Instruction	Casamento Park Holbrook Country Club
4/15	Suffolk County Tennis and Education Foundation	Junior Tennis Instruction	Casamento Park 65 Muncey Road, Bay Shore
4/15	Triple Threat Basketball Club,	Basketball League	East Islip Middle School 100 Redmen St., Islip Terrace

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

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**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

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**PURPOSE:** By this resolution, the Town Board authorizes the Supervisor to enter into an Amended Agreement with Jodi Cameron to provide yoga lessons. Jodi Cameron will offer six (6) separate Yoga sessions, each consisting of three (3) classes, commencing February 16, 2024 thru June 14, 2024. The registration fee is \$45.00 for residents and \$11.00 surcharge for non-residents. The minimum amount of participants for each session will be five (5) and the maximum amount of participants will be twenty (20) for a maximum total of one hundred and twenty (120). This program will be self-sustaining. The maximum revenue including the non-resident surcharge will be \$6,720.00. Compensation for said services to Jodi Cameron will be 80% of the total revenue for an amount not to exceed \$4,320.00 excluding the non-resident surcharge. Dates are subject to change at the discretion of the Town of Islip Department of Parks, Recreation & Cultural Affairs.

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**SPECIFY WHERE APPLICABLE:**

Entity of individual benefitted by resolution: Jodi Cameron

Site or location effected by resolution: Ronkonkoma Recreation Center  
299 Rosevale Avenue, Ronkonkoma, NY 11779

Cost: No cost to the Town of Islip- self-sustaining.

Budget Line: A7035.4-5006

Amount and source of outside funding: Maximum revenue is \$6,720.00 including non-resident surcharge.  
Maximum revenue to be retained by the Town is \$2,400.00.

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**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

---

Signature of Commissioner/Department Head Sponsor:

Date:

1/30/2024

February 13, 2024

Resolution # 12

**WHEREAS**, the Town of Islip, Department of Parks, Recreation and Cultural Affairs provides a variety of recreational opportunities and has identified a need to provide Yoga classes for our citizens; and

**WHEREAS**, Jodi Cameron, has the required skills, background and existing infrastructure to perform this task in a satisfactory manner; and

**WHEREAS**, the Town of Islip is desirous of entering into an Amended Agreement with Jodi Cameron to provide said activities; and

**WHEREAS**, a previous Agreement consisting of five (5) sessions was approved by Town Board Resolution #15 on December 12, 2023, it was not yet fully executed; and

**WHEREAS**, an Amended Agreement is necessary to correct the dates and number of sessions offered by Jodi Cameron, as well as the amount to be paid to Jodi Cameron by the Town of Islip for this purpose;

**NOW, THEREFORE**, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to execute an Amended Agreement with Jodi Cameron to provide six (6) separate sessions of yoga classes for our citizens for an amount not to exceed \$4,320.00, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries or budgetary amendments necessary in accordance with the terms of the contract.

**UPON A VOTE BEING TAKEN**, the result was:

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

**PURPOSE:** By this resolution, the Town Board authorizes the Supervisor to enter into an Agreement with the Suffolk County Tennis and Education Foundation to provide seven (7) sessions of pickleball instruction and four (4) sessions of pickleball open play. Pickleball instruction Sessions 1 - 5 will be held Tuesdays & Thursdays, April 9, 2024 thru June 27, 2024 at Holbrook Country Club. Sessions 6 & 7 will be held Tuesdays & Wednesdays, May 14, 2024 thru June 12, 2024 at Casamento Park. Pickleball open play will be held on Tuesdays at Casamento Park. Sessions 1 & 2 will be held April 23, 2024 thru May 21, 2024. Session 3 & 4 will be held June 11, 2024 thru July 9, 2024. The registration fee for pickleball instruction is \$160.00 per session for each registrant and a \$30.00 surcharge for each non-resident registrant. The registration fee for pickleball open play is \$80.00 per session for each registrant and a \$20.00 surcharge for each non-resident registrant. The minimum amount of participants for each session will be four (4) and the maximum amount of participants will be twenty (20) per session for a total maximum of 220 participants. This program will be self-sustaining. The maximum revenue including the non-resident surcharge will be \$34,600.00. Compensation for said services to the Suffolk County Tennis and Education Foundation will be 80% of the total revenue with a maximum amount not to exceed \$23,040.00 excluding the non-resident surcharge. Dates are subject to change at the discretion of the Town of Islip Department of Parks, Recreation & Cultural Affairs.

**SPECIFY WHERE APPLICABLE:**

Entity or individual benefitted by resolution: Suffolk County Tennis and Education Foundation

Site or location effected by resolution: Holbrook Country Club, 700 Patchogue-Holbrook Rd., Holbrook, NY 11741  
Casamento Park, 65 Muncey Road, West Islip, NY 11795

Cost: No cost to the Town of Islip - self-sustaining.

Budget Line: A7035.4-5006

Amount and source of outside funding: Maximum revenue is \$34,600.00 including non-resident surcharge.  
Maximum revenue to be retained by the Town is \$11,560.00.

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

\_\_\_\_\_  
Signature of Commissioner/Department Head Sponsor:

\_\_\_\_\_  
Date:

1/30/2024

**WHEREAS**, the Town of Islip, Department of Parks, Recreation and Cultural Affairs provides a variety of recreational opportunities and has identified a need to provide access to pickleball instruction and open play for our citizens; and

**WHEREAS**, the Suffolk County Tennis and Education Foundation has the required skills, background and existing infrastructure to perform this task in a satisfactory manner; and

**WHEREAS**, the Town of Islip is desirous of entering into an agreement with the Suffolk County Tennis and Education Foundation to provide said instruction;

**NOW THEREFORE**, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to execute an agreement with the Suffolk County Tennis and Education Foundation to provide pickleball instruction and open play to our citizens for an amount not to exceed \$23,040.00, which excludes non-resident surcharge, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries or budgetary amendments necessary in accordance with the terms of the contract.

**UPON A VOTE BEING TAKEN**, the result was:

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** By this resolution, the Town Board authorizes the Supervisor to enter into an Agreement with the Suffolk County Tennis and Education Foundation to provide four (4) sessions consisting of ten (10) classes of junior tennis instruction and one (1) separate class for adult tennis. Session 1 - three (3) separate classes, Mondays & Wednesdays, April 15, 2024 thru May 15, 2024; session 2 - two (2) separate classes, Tuesdays & Thursdays, April 16, 2024 thru May 16, 2024; session 3 - three (3) separate classes, Mondays & Wednesdays, June 3, 2024 thru June 19, 2024 and session 4 - two (2) separate classes, Tuesdays & Thursdays, June 4, 2024 thru June 20, 2024. One (1) adult tennis class, Saturdays, April 29, 2024 thru May 20, 2024. All classes will be held at Casamento Park. The registration fee for Session 1 is \$210.00 for each registrant and a \$30.00 surcharge for each non-resident registrant. The registration fee for Session 2 is \$310.00 for each registrant and a \$30.00 surcharge for each non-resident registrant. The registration fee for Session 3 is \$155.00 for each registrant and a \$30.00 surcharge for each non-resident registrant. The registration fee for Session 4 is \$205.00.00 for each registrant and a \$30.00 surcharge for each non-resident registrant. The registration fee for adult tennis is \$165.00 for each registrant and a \$25.00 surcharge for each non-resident. This program will be self-sustaining. The maximum revenue including the non-resident surcharge will be \$26,150.00. Compensation for said services to the Suffolk County Tennis and Education Foundation will be 80% of the total revenue, with a maximum amount not to exceed \$18,320.00 excluding the non-resident surcharge. Dates are subject to change at the discretion of the Town of Islip Department of Parks, Recreation & Cultural Affairs.

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**SPECIFY WHERE APPLICABLE:**

Entity or individual benefitted by resolution: Suffolk County Tennis and Education Foundation

Site or location effected by resolution: Casamento Park, 65 Muncey Road, Bay Shore, NY 11706

Cost: No cost to the Town of Islip - self-sustaining.

Budget Line: A7035.4-5006

Amount and source of outside funding: Maximum revenue is \$26,150.00 including non-resident surcharge.  
Maximum revenue to be retained by the Town is \$7,830.00.

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**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

Signature of Commissioner/Department Head Sponsor: \_\_\_\_\_

Date: 1/30/2024

**WHEREAS**, the Town of Islip, Department of Parks, Recreation and Cultural Affairs provides a variety of recreational opportunities and has identified a need to provide access to tennis instruction for our citizens; and

**WHEREAS**, the Suffolk County Tennis and Education Foundation has the required skills, background and existing infrastructure to perform this task in a satisfactory manner; and

**WHEREAS**, the Town of Islip is desirous of entering into an agreement with the Suffolk County Tennis and Education Foundation to provide said instruction;

**NOW THEREFORE**, on a motion of \_\_\_\_\_,  
seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to execute an agreement with the Suffolk County Tennis and Education Foundation to provide tennis instruction to our citizens for an amount not to exceed \$18,320.00, which excludes non-resident surcharge, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries or budgetary amendments necessary in accordance with the terms of the contract.

**UPON A VOTE BEING TAKEN**, the result was:

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** By this resolution, the Town Board authorizes the Supervisor to enter into an agreement with the Triple Threat Basketball Club, Inc. to provide a basketball league. The league will be held at the East Islip Middle School on Mondays & Wednesdays, April 15, 17, 29, May 1, 6, 8, 13, 15, 20, 22, 2024 from 6:30 pm - 7:30 pm. The registration fee is \$100.00 for each registrant and a \$25.00 surcharge for each non-resident registrant. The minimum amount of participants will be five (5) and the maximum amount of participants will be 200. This program will be self-sustaining. The total minimum revenue will be \$500.00 and the maximum revenue including the non-resident surcharge will be \$25,000.00. Compensation for said services to Triple Threat Basketball Club, Inc. will be 80% of the total revenue for an amount not to exceed \$16,000.00 excluding the non-resident surcharge. Dates are subject to change at the discretion of the Town of Islip Department of Parks, Recreation & Cultural Affairs.

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**SPECIFY WHERE APPLICABLE:**

Entity or individual benefitted by resolution: Triple Threat Basketball Club, Inc.

Site or location effected by resolution: East Islip Middle School, 100 Redmen St., Islip Terrace, NY 11752

Cost: No cost to the Town of Islip - self-sustaining.

Budget Line: A7035.4 5006

Amount and source of outside funding: Maximum revenue is \$25,000.00 including non-resident surcharge.  
Maximum revenue to be retained by the Town is \$9,000.00.

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**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.

Type 2 action under 6 NYCRR, Section 617.5©, number 26. SEQR review complete.

Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.

---

Signature of Commissioner/Department Head Sponsor: \_\_\_\_\_

Date: \_\_\_\_\_

1/30/2024

**WHEREAS**, the Town of Islip, Department of Parks, Recreation and Cultural Affairs provides a variety of recreational opportunities and has identified a need to provide access to a basketball league for our citizens; and

**WHEREAS**, Triple Threat Basketball Club, Inc., PO Box 345, Islip Terrace, New York 11752 has the required skills, background and existing infrastructure to perform this task in a satisfactory manner; and

**WHEREAS**, the Town of Islip is desirous of entering into an agreement with Triple Threat Basketball Club, Inc. to provide said instruction;

**NOW, THEREFORE**, on a motion of \_\_\_\_\_,  
Seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to execute an agreement with Triple Threat Basketball Club, Inc. to provide a basketball league to our citizens for an amount not to exceed \$16,000.00, which excludes non-resident surcharge, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries or budgetary amendments necessary in accordance with the terms of the contract.

**UPON A VOTE BEING TAKEN**, the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 13**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Authorization for the Supervisor to enter into an amended agreement with the Town of Islip Community Development Agency in connection with reimbursement funds for renovations at the C.I. Senior Center.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Michael P. Walsh, Esq.**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

Authorization for the Supervisor to enter into an amended agreement with the Town of Islip Community Development Agency in connection with reimbursement funds for renovations at the Central Islip Senior Center.

---

**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Town of Islip
  2. Site or location effected by resolution: Central Islip Senior Center
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: \_\_\_\_\_
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

\_\_\_\_\_  
**Signature of Commissioner/Department Head Sponsor**

\_\_\_\_\_  
**Date**

**WHEREAS**, on September 14, 2021, by Resolution #22, the Town Board authorized a subrecipient agreement (the "Agreement") between the Town of Islip (the "Town") and the Town of Islip Community Development Agency (the "CDA"), whereby the CDA would provide grant funding for certain renovations to the Central Islip Senior Center for an amount not to exceed \$160,000.00; and

**WHEREAS**, said grant funding has been made available to the CDA through the United States Department of Housing and Urban Development ("HUD") Community Development Block Grant Funds ("CDBG Funds"); and

**WHEREAS**, on October 19, 2021, by Resolution #34, the Town Board authorized an amendment to the Agreement to increase the CDBG Funds to be provided by the CDA to the Town to \$197,000.00; and

**WHEREAS**, the CDA has made additional CDBG Funds available to the Town for the completion of renovations to the Central Islip Senior Center, in the amount of \$303,000.00; and

**WHEREAS**, the Commissioner of Parks, Recreation, and Cultural Affairs recommends approval of this resolution;

**NOW, THEREFORE** on a motion of \_\_\_\_\_, seconded by \_\_\_\_\_, be it

**RESOLVED**, that the Town Board authorizes the Supervisor to execute an amendment to the Agreement with the CDA, whereby the CDA will reimburse the Town an additional \$303,000 for the completion of renovations to the Central Islip Senior Center, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Supervisor is hereby authorized to execute any and all necessary documentation required for the receipt of the above-referenced funding from the CDA, the form and content of which shall be subject to the approval of the Town Attorney; and be it further

**RESOLVED**, that the Comptroller is hereby authorized to make the accounting entries necessary to amend the budget in accordance with this resolution and terms of the sub-recipient agreement.

**UPON A VOTE BEING TAKEN**, the result was: \_\_\_\_\_.

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 14**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Special Events.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13, 2024  
AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Linda D. Vavricka**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

February 13, 2024  
Resolution No. 14

On a motion of Councilperson

seconded by Councilperson

be it,

RESOLVED, that permission is hereby granted to hold the following events in the Town:

- A. St. Patrick's Day Parade- East Islip- Local Hibernians– Sunday, March 3, 2024 from 1:30PM to 4:00PM route as follows: Parade assembles East Islip Library, proceeding West on Main Street to Irish Lane where the Parade ends. Permission for this event will be granted pending approval from Town and County Offices and proof of liability insurance.
- B. 5K Run- St Patrick's Day Parade-Strong Island Running Club, INC- Holbrook-Saturday, March 16, 2024 from 8:30AM to 10:00AM. Route as follows: begin at Starling Auto Glass on Main Street, Holbrook. Sharp left onto Grundy Avenue, pass over Furrows Road, turn left onto Benning Lane, turn right onto Henry Blvd, turn left onto Dorothy Street, turn left onto Mollie Blvd, turn right onto Hiram Avenue, turn right onto Furrows Road, turn left onto Main Street, 5K will end at the Irish Times Pub. Permission for this event will be granted pending approval from Town and Country Offices and proof of liability Insurance.
- C. St. Patrick's Day Parade– Bayport/Blue Point – Bayport/Blue Point Chamber of Commerce Sunday, March 10, 2024 (Rain Date March 17, 2024) from 11:00AM to 1:30PM. Permission for this event will be granted pending approval from Town and County Offices and proof of liability insurance.
- D. In conjunction with the St. Patrick's Day Parade East Islip- **Friends of the Hibernians- Sunday, March 3, 2024 from 1:30pm-4:00pm**, The Hometown Café, tenants of 104, East Main Street, East Islip NY, request permission from the Islip Town Board to **apply for a temporary beer and wine permit** pursuant to the New York State Liquor Authority Special Event permit application.
- E. Jigsaw 4 Mile Run/Walk - East Islip - EJ Autism Foundation - Sunday, April 28, 2024 from 9:30AM to 11:30AM. Assembles at East Islip Marina north on Bayview, east on Kay Court, south on Quail, east on Sandpiper, North on Woodland Drive, West on Timber point Road, South on Bayview Avenue to the finish at the Marina. A ¼ Mile Kiddie Walk will also be held around the ball field. Permission for this event will be granted pending approval from Town and County Offices and proof of liability insurance.
- F. Good Friday Procession - Brentwood - St. Luke's Roman Catholic Church - Friday, March 29 2024. from 5:00PM to 7:30PM. Assembly at 7PM at St. Luke's Church. Wicks Road North to Ellery Street East to Graham Drive, South to Hancock Street West to St. Luke's Church. Permission for this event will be granted pending approval from Town and County Offices and proof of liability insurance.

- G. St. Patrick's Day Parade-Brentwood-Brentwood St. Patrick's Day Parade Committee- Saturday, March 23, 2024 from 1:00PM to 3:30PM, route as follows: Parade assembles 12:00PM at the following streets: Starting at Clark Street, Heyward Street, Roslyn Street, Walton Street, and Rutledge Street proceeding south on Washington Avenue, cross over Suffolk Avenue, continue on Brentwood Road Parade will disperse at Ross Memorial Park. Permission for this event will be granted pending approval from Town and County Offices and proof of liability insurance.

Upon a vote being taken the result was:

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 15**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

---

**Meeting of the Town of Islip Industrial Development Agency.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY 13,  
2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**John Walser**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF



MEETING OF THE TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
FEBRUARY 13, 2024

Agenda

1. Call the meeting of the Town of Islip Industrial Development Agency to order.
2. To consider the **Adoption of a Resolution** on behalf of the **Town of Islip Industrial Development Agency** to approve the minutes from January 23, 2024.
3. To Consider the **Adoption of an Inducement Resolution** on behalf of the **Town of Islip Industrial Development Agency** and **VJ Technologies**, located at 89 Carlough Rd. Bohemia
4. To consider the **Adoption of an Authorizing Resolution** on behalf of **The Town of Islip Industrial Development Agency** and **80 Wilshire Blvd. L.P. 2024 Facility**.
5. To consider the **Adoption of an Authorizing Resolution** on behalf of the **Town of Islip Industrial Development Agency** to execute a one-year agreement with **PKF O'Connor Davies** to perform the audit for the year ending December 31, 2023
6. To consider any other business that comes before the agency.

TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
AGENDA ITEMS FOR

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**AGENDA ITEM # 2**

**TYPE OF RESOLUTION: APPROVE THE MINUTES FROM  
THE JANUARY 23, 2024 MEETING.**



MEETING OF THE TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
JANUARY 23, 2024

## Minutes

1. Call the meeting of the Town of Islip Industrial Development Agency to order on a motion by James O'Connor and seconded by Jorge Guadron. Chairwoman Angie Carpenter acknowledged that the motion passed and that a quorum was present. Members present in addition to Chairwoman Angie Carpenter were James O'Connor, Jorge Guadron, John Lorenzo and Michael McElwee.
2. To consider the **Adoption of a Resolution** on behalf of the **Town of Islip Industrial Development Agency** to approve the minutes from December 12, 2023. On a motion by Jorge Guadron and seconded by Michael McElwee said motion was approved 5-0.
3. To consider the **Adoption of a Resolution** approving the **2024 IDA Meeting Schedule** of the Town of Islip Industrial Development Agency. On a motion by Jorge Guadron and seconded by John Lorenzo said motion was approved 5-0.
4. To consider the **Adoption of a Resolution Appointing the Officers** to the Town of Islip Industrial Development Agency as follows; John M. Lorenzo, secretary of the Agency, James P. O'Connor, Treasurer of the Agency, John G. Walser, Assistant Secretary of the Agency, John G. Walser, Compliance Officer of the Agency. On a motion by Jorge Guadron and seconded by John Lorenzo said motion was approved 5-0.
5. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Industrial Development Agency to adopt an **Audit Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint, Michael J. Mc Elwee, John M. Lorenzo and Anne Danziger to that committee. On a motion by Jorge Guadron and seconded by John Lorenzo said motion was approved 5-0.
6. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Industrial Development Agency to adopt a **Finance Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint, John M. Lorenzo, James P. O'Connor, and Robert Kordic to that committee. On a motion by James O'Connor and seconded by Jorge Guadron said motion was approved 5-0.
7. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Industrial Development Agency to adopt a **Governance Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint, Jorge Guadron, John M. Lorenzo

and Taryn Jewell Esq. to that committee. On a motion by Michael McElwee and seconded by John Lorenzo said motion was approved 5-0.

8. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Industrial Development committee to adopt a **Code of Ethics** Policy in compliance with the Public Authority Accountability Act ("PAAA") and to appoint the Board of Ethics of the Town of Islip as it's Ethics Officer. On a motion by Jorge Guadron and seconded by John Lorenzo said motion was approved 5-0.
9. To consider the **Adoption of a Resolution** on behalf of The Town of Islip Industrial Development Agency to adopt an **Investment Policy** in compliance with the Public Authority Accountability Act ("PAAA") which shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of the Agency. On a motion by Jorge Guadron and seconded by Michael McElwee said motion was approved 4-1.
10. To consider the **Adoption of a Resolution** on behalf of The Town of Islip Industrial Development Agency to adopt a **Procurement Policy** with the Public Authority Accountability Act ("PAAA") which will apply to the procurement for goods and services not subject to the competitive bidding requirement set forth in General Municipal Law Section 103 and which goods and services are paid for and used by the Agency. On a motion by James O'Connor and seconded by Jorge Guadron said motion was approved 5-0.
11. To Consider the **Adoption of a Resolution** on behalf of The Town of Islip Industrial Development Agency adopting a **Conflict-of-Interest** Policy in compliance with the Public Accountability Act ("PAAA") and amending the by-laws of the Agency. On a motion by James O'Connor and seconded by Jorge Guadron said motion was approved 5-0.
12. To consider the **Adoption of a Resolution** on behalf of The Town of Islip Industrial Development Agency to adopt the **Travel Authorization and Mileage Reimbursement** guidelines as stated in The Town of Islip Administrative Procedures Manual, section 303, as recommended by the New York State Authorities Budget Office. On a motion by Michael McElwee and seconded by James O'Connor said motion was approved 5-0.
13. To consider the **Adoption of a Resolution** on behalf of The Town of Islip Industrial Development Agency to adopt a **Property Disposition Policy**. Policy in compliance with the Public Accountability Act ("PAAA") and amending by-laws of the Agency. On a motion by Jorge Guadron and seconded by James O'Connor said motion was approved 5-0.
14. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Industrial Development Agency to enter into a contract with *Mike Siniski*, to provide computer programming services for the maintenance of an updated and improved IDA Assessment Roll, and Pilot Billing System including training Town of Islip staff at a rate of \$65.00 per

hour, not to exceed \$5000.00. On a motion by Michael McElwee and seconded by John Lorenzo said motion was approved 5-0.

15. To enter into a **Marketing Agreement** between the Town of Islip Industrial Development Agency and **JVC Broadcasting** (103.9 LI News Radio with Jay Oliver) for services to promote marketing for the Agency. On a motion by Michael McElwee and seconded by Jorge Guadron said motion was approved 5-0.
16. To consider the **Adoption of an Inducement Resolution** between the Town of Islip Industrial development Agency and **80 Wilshire Blvd. L.P.**, located at 80 Wilshire Blvd. Edgewood. On a motion by Jorge Guadron and seconded by Michael McElwee said motion was approve 4-1.
17. To consider any other business that comes before the Agency, the being none the meeting adjourned by a motion by Jorge Guadron and seconded by John Lorenzo.

TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
AGENDA ITEMS FOR

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**AGENDA ITEM # 3**

**TYPE OF RESOLUTION: INDUCEMENT RESOLUTION  
VJ TECHNOLOGIES.**

RESOLUTION OF THE TOWN OF ISLIP INDUSTRIAL DEVELOPMENT AGENCY TAKING OFFICIAL ACTION TOWARD APPOINTING SRMV REALTY CORP., A NEW YORK BUSINESS CORPORATION, ON BEHALF OF ITSELF AND/OR THE PRINCIPALS OF SRMV REALTY CORP. AND/OR AN ENTITY FORMED OR TO BE FORMED ON BEHALF OF ANY OF THE FOREGOING AND V.J. TECHNOLOGIES, INC., A NEW YORK BUSINESS CORPORATION ON BEHALF OF ITSELF AND/OR THE PRINCIPALS OF V.J. TECHNOLOGIES, INC. AND/OR AN ENTITY FORMED OR TO BE FORMED ON BEHALF OF ANY OF THE FOREGOING, AS AGENT(S) OF THE AGENCY FOR THE PURPOSE OF ACQUIRING, RENOVATING AND EQUIPPING THE FACILITY AND MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO THE FACILITY

WHEREAS, SRMV Realty Corp., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of SRMV Realty Corp. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "**Company**") and V.J. Technologies Inc., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of V.J. Technologies, Inc. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the "**Sublessee**"), have applied to the Town of Islip Industrial Development Agency (the "**Agency**"), to enter into a transaction in which the Agency will assist in (a) the acquisition of an approximately 1.46 acre parcel of land located at 89 Carlough Road, Bohemia, New York 11716 (more particularly described as tax map numbers 0500-192.00-01.00-016.036) (the "**Land**"), the renovation of an approximately 21,749 square foot existing building thereon (the "**Improvements**"), and the acquisition and installation therein of certain equipment and personal property, not part of the Equipment (as defined below) (the "**Facility Equipment**"; and together with the Land and the Improvements, the "**Company Facility**"), which Company Facility is to be leased by the Agency to the Company and subleased by the Company to the Sublessee; and (b) the acquisition and installation of certain equipment and personal property (the "**Equipment**"; and together with the Company Facility, the "**Facility**"), which Equipment is to be leased by the Agency to the Sublessee and which Facility is to be used by the Sublessee in its business as a manufacturer of x-ray machines used for quality control inspection (the "**Project**"); and

WHEREAS, the Agency will acquire a leasehold interest in the Land and the Improvements and title to the Facility Equipment and the Equipment, will sublease and lease the Company Facility to the Company for further sub-sublease to the Sublessee, and will lease the Equipment to the Sublessee, all pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 47 of the Laws of 1974 of the State of New York, as the same may be amended from time to time (collectively, the "**Act**"); and

WHEREAS, the Agency contemplates that it will provide financial assistance to the Company and the Sublessee in connection with the Facility, consistent with the policies of the

Agency, in the form of exemptions from sales and use taxes, mortgage recording tax exemptions and abatement of real property taxes, all to be more particularly described in a Final Authorizing Resolution to be adopted by the Agency prior to the closing of the transactions described herein; and

WHEREAS, as of the date of this resolution, no determination for financial assistance has been made; and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, prior to the date of the Hearing (defined below), the Agency will have prepared a cost/benefit analysis with respect to the proposed financial assistance; and

WHEREAS, prior to the closing of the transaction described herein, a public hearing (the "**Hearing**") will be held so that all persons with views in favor of or opposed to either the financial assistance contemplated by the Agency or the location or nature of the Facility can be heard; and

WHEREAS, notice of the Hearing will be given prior to the closing of the transaction described herein, and such notice (together with proof of publication) will be substantially in the form annexed hereto as Exhibit A; and

WHEREAS, the minutes of the Hearing will be annexed hereto as Exhibit B; and

WHEREAS, the Agency has given due consideration to the application of the Company and the Sublessee and to representations by the Company and the Sublessee that the proposed financial assistance is either an inducement to the Company and the Sublessee to maintain the Facility in the Town of Islip or is necessary to maintain the competitive position of the Company and the Sublessee in their respective industries; and

WHEREAS, the Company and the Sublessee will agree to indemnify the Agency against certain losses, claims, expenses, damages and liabilities that may arise in connection with the transaction contemplated by the leasing of the Facility by the Agency to the Company and the Sublessee; and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York (collectively, the "**SEQR Act**" or "**SEQR**"), the Agency constitutes a "State Agency"; and

WHEREAS, to aid the Agency in determining whether the Facility may have a significant effect upon the environment, the Company and Sublessee have prepared and submitted to the Agency an Environmental Assessment Form and related documents (the "**Questionnaire**") with respect to the Facility, a copy of which is on file at the office of the Agency; and

WHEREAS, the Questionnaire has been reviewed by the Agency.

NOW, THEREFORE, BE IT RESOLVED by the Town of Islip Industrial Development Agency (a majority of the members thereof affirmatively concurring) that:

Section 1. Based upon the Environmental Assessment Form completed by the Company and the Sublessee and reviewed by the Agency and other representations and information furnished by the Company and the Sublessee regarding the Facility, the Agency determines that the action relating to the acquisition, renovation, equipping, and operation of the Facility is a Type II action, as that term is defined in the SEQR Act and therefore no further SEQR review is required.

Section 2. The acquisition, renovation and equipping of the Facility by the Agency, the subleasing and leasing of the Company Facility to the Company for further subleasing to the Sublessee, the leasing of the Equipment to the Sublessee, and the provision of financial assistance pursuant to the Act will promote job opportunities, health, general prosperity and the economic welfare of the inhabitants of the Town of Islip and the people of the State of New York and improve their standard of living, and thereby serve the public purposes of the Act, and the same is, therefore, approved.

Section 3. Subject to the provisions of this resolution, the Agency shall (i) acquire, renovate and equip the Facility; (ii) lease and sublease the Company Facility to the Company for further sub-sublease to the Sublessee; and (iii) lease the Equipment to the Sublessee.

Section 4. The Company and the Sublessee are hereby notified that they will be required to comply with Section 875 of the Act. The Company shall be required to agree to the terms of Section 875 pursuant to the Lease and Project Agreement, dated a date to be determined (the "**Lease Agreement**"), by and between the Company and the Agency. The Sublessee shall be required to agree to the terms of Section 875 pursuant to the Agency Compliance Agreement, dated a date to be determined (the "**Agency Compliance Agreement**"), by and between the Sublessee and the Agency. The Company and the Sublessee are further notified that the tax exemptions and abatements provided pursuant to the Act and the appointment of the Company and the Sublessee as agents of the Agency pursuant to this resolution are subject to termination and recapture of benefits pursuant to Sections 859-a and 875 of the Act and the recapture provisions of the Lease Agreement and the Agency Compliance Agreement.

Section 5. Counsel to the Agency is authorized and directed to work with Transaction Counsel (Nixon Peabody LLP) to prepare, for submission to the Agency, all documents necessary to affect the transfer of the real estate described in the foregoing resolution.

Section 6. The Chairman, the Executive Director, the Deputy Executive Director and all members of the Agency are hereby authorized and directed (i) to distribute copies of this resolution to the Company and the Sublessee, and (ii) to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 7. Any expenses incurred by the Agency with respect to the Facility, including the expenses of Transaction Counsel, shall be paid by the Company and the Sublessee. The Company and the Sublessee agree to pay such expenses and further agree to indemnify the

Agency, its members, directors, employees and agents and hold the Agency and such persons harmless against claims for losses, damage or injury or any expenses or damages incurred as a result of action taken by or on behalf of the Agency in good faith with respect to the Facility.

Section 8. This resolution shall take effect immediately.

STATE OF NEW YORK        )  
  : SS.:  
COUNTY OF SUFFOLK        )

I, the undersigned Assistant Secretary of the Town of Islip Industrial Development Agency, DO HEREBY CERTIFY THAT:

I have compared the foregoing copy of a resolution of the Town of Islip Industrial Development Agency (the “Agency”) with the original thereof on file in the office of the Agency, and the same is a true and correct copy of such resolution and of the proceedings of the Agency in connection with such matter.

Such resolution was passed at a meeting of the Agency duly convened in public session on February 13, 2024, at 40 Nassau Avenue, Islip, New York 11751, at which meeting the following members were:

Present:

Absent:

Also Present:

The question of the adoption of the foregoing resolution was duly put to vote on roll call, which resulted as follows:

Voting Aye

and, therefore, the resolution was declared duly adopted.

The Application is in substantially the form presented to and approved at such meeting.

I FURTHER CERTIFY that (i) all members of the Agency had due notice of said meeting, pursuant to Sections 103a and 104 of the Public Officers Law (Open Meetings Law), (ii) said meeting was open to the general public and public notice of the time and place of said meeting was duly given in accordance with such Sections 103a and 104, (iii) the meeting in all respects was duly held, and (iv) there was a quorum present throughout.

IN WITNESS WHEREOF, I have hereunto set my hand as of February 13, 2024.

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Assistant Secretary

EXHIBIT A

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**NOTICE OF PUBLIC HEARING**

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NOTICE IS HEREBY GIVEN that a public hearing pursuant to Title 1 of Article 18-A of the New York State General Municipal Law will be held by the Town of Islip Industrial Development Agency on the \_\_\_ day of \_\_\_\_\_, 2024, at \_\_\_\_\_ a.m., local time, at the Town of Islip, Offices of Economic Development, 40 Nassau Avenue, Islip, New York 11751 in connection with the following matters:

SRMV Realty Corp., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of SRMV Realty Corp. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”) and V.J. Technologies, Inc., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of V.J. Technologies, Inc. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Sublessee**”), have applied to the Town of Islip Industrial Development Agency (the “**Agency**”), to enter into a transaction in which the Agency will assist in (a) the acquisition of an approximately 1.46 acre parcel of land located at 89 Carlough Road, Bohemia, New York 11716 (more particularly described as tax map numbers 0500-192.00-01.00-016.036) (the “**Land**”), the renovation of an approximately 21,749 square foot existing building thereon (the “**Improvements**”), and the acquisition and installation therein of certain equipment and personal property, not part of the Equipment (as defined below) (the “**Facility Equipment**”; and together with the Land and the Improvements, the “**Company Facility**”), which Company Facility is to be leased by the Agency to the Company and subleased by the Company to the Sublessee; and (b) the acquisition and installation of certain equipment and personal property (the “**Equipment**”; and together with the Company Facility, the “**Facility**”), which Equipment is to be leased by the Agency to the Sublessee and which Facility is to be used by the Sublessee in its business as a manufacturer of x-ray machines used for quality control inspection (the “**Project**”). The Company Facility will be initially owned, operated and/or managed by the Company. The Equipment will be initially owned, operated and/or managed by the Sublessee.

The Agency contemplates that it will provide financial assistance to the Company and the Sublessee in the form of exemptions from sales and use taxes in connection with the acquisition, renovation and equipping of the Facility, mortgage recording tax exemptions, and exemption of real property taxes consistent with the policies of the Agency.

A representative of the Agency will at the above-stated time and place hear and accept written comments from all persons with views in favor of or opposed to either the proposed financial assistance to the Company and Sublessee or the location or nature of the Facility. At the hearing, all persons will have the opportunity to review the application for financial assistance filed by the Company and Sublessee with the Agency and an analysis of the costs and benefits of the proposed Facility.

Dated: \_\_\_\_\_, 2024

TOWN OF ISLIP INDUSTRIAL  
DEVELOPMENT AGENCY

By: John G. Walser  
Title: Executive Director

EXHIBIT B

MINUTES OF PUBLIC HEARING HELD ON  
\_\_\_\_\_, 2024 at \_\_\_\_\_ A.M.

TOWN OF ISLIP INDUSTRIAL DEVELOPMENT AGENCY  
(SRMV REALTY CORP./V.J. TECHNOLOGIES, INC. 2024 FACILITY)

Section 1. \_\_\_\_\_ of the Town of Islip Industrial Development Agency (the “Agency”) called the hearing to order.

Section 2. The \_\_\_\_\_ then appointed \_\_\_\_\_, the \_\_\_\_\_ of the Agency, the hearing officer of the Agency, to record the minutes of the hearing.

Section 3. The hearing officer then described the proposed transfer of the real estate, the other financial assistance proposed by the Agency and the location and nature of the Facility as follows:

SRMV Realty Corp., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of SRMV Realty Corp. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”) and V.J. Technologies, Inc., a business corporation organized and existing under the laws of the State of New York, on behalf of itself and/or the principals of V.J. Technologies, Inc. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Sublessee**”), have applied to the Town of Islip Industrial Development Agency (the “**Agency**”), to enter into a transaction in which the Agency will assist in (a) the acquisition of an approximately 1.46 acre parcel of land located at 89 Carlough Road, Bohemia, New York 11716 (more particularly described as tax map numbers 0500-192.00-01.00-016.036) (the “**Land**”), the renovation of an approximately 21,749 square foot existing building thereon (the “**Improvements**”), and the acquisition and installation therein of certain equipment and personal property, not part of the Equipment (as defined below) (the “**Facility Equipment**”; and together with the Land and the Improvements, the “**Company Facility**”), which Company Facility is to be leased by the Agency to the Company and subleased by the Company to the Sublessee; and (b) the acquisition and installation of certain equipment and personal property (the “**Equipment**”; and together with the Company Facility, the “**Facility**”), which Equipment is to be leased by the Agency to the Sublessee and which Facility is to be used by the Sublessee in its business as a manufacturer of x-ray machines used for quality control inspection (the “**Project**”). The Company Facility will be initially owned, operated and/or managed by the Company. The

Equipment will be initially owned, operated and/or managed by the Sublessee.

The Agency contemplates that it will provide financial assistance to the Company and the Sublessee in the form of exemptions from sales and use taxes in connection with the acquisition, renovation and equipping of the Facility, mortgage recording tax exemptions, and exemption of real property taxes consistent with the policies of the Agency.

Section 4. The hearing officer then opened the hearing for comments from the floor for or against the proposed transfer of real estate, the other financial assistance proposed by the Agency and the location and nature of the Facility. The following is a listing of the persons heard and a summary of their views:

Section 5. The hearing officer then asked if there were any further comments, and, there being none, the hearing was closed at \_\_\_\_\_.



TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
AGENDA ITEMS FOR

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**AGENDA ITEM # 4**

**TYPE OF RESOLUTION: AUTHORIZING RESOLUTION  
80 WILSHIRE BLVD. L.P. 2024 FACILITY**

Date: February 13, 2024

At a meeting of the Town of Islip Industrial Development Agency (the “**Agency**”), held at 40 Nassau Avenue, Islip, New York 11751 on the 13th day of February, 2024 the following members of the Agency were:

Present:

Absent:

Also Present:

After the meeting had been duly called to order, the Chairman announced that among the purposes of the meeting was to consider and take action on certain matters pertaining to acquisition of a leasehold interest to a certain industrial development facility more particularly described below (80 Wilshire Blvd., L.P. 2024 Facility) and the leasing of the facility.

The following resolution was duly moved, seconded, discussed and adopted with the following members voting:

Voting Aye

Voting Nay

RESOLUTION OF THE TOWN OF ISLIP INDUSTRIAL DEVELOPMENT AGENCY TAKING OFFICIAL ACTION TOWARD APPOINTING 80 WILSHIRE BLVD. L.P., A NEW YORK LIMITED PARTNERSHIP, ON BEHALF OF ITSELF AND/OR THE PRINCIPALS OF 80 WILSHIRE BLVD. L.P. AND/OR AN ENTITY FORMED OR TO BE FORMED ON BEHALF OF THE FOREGOING AS AGENT(S) OF THE AGENCY FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING AND EQUIPPING THE FACILITY AND APPROVING THE FORM, SUBSTANCE AND EXECUTION OF RELATED DOCUMENTS.

WHEREAS, by Title 1 of Article 18-A of the General Municipal Law of the State of New York, as amended, and Chapter 47 of the Laws of 1974 of the State of New York, as amended from time to time (collectively, the “**Act**”), the Town of Islip Industrial Development Agency (the “**Agency**”) was created with the authority and power among other things, to assist with the acquisition of certain industrial development projects as authorized by the Act; and

WHEREAS, the Act authorizes and empowers the Agency to promote, develop, encourage and assist projects such as the Facility and to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York; and

WHEREAS, 80 Wilshire Blvd. L.P., a New York limited partnership, on behalf of itself and/or the principals of 80 Wilshire Blvd. L.P. and/or an entity formed or to be formed on behalf of any of the foregoing (collectively, the “**Company**”), has applied to the Agency to enter into a transaction in which the Agency will assist in the acquisition of an approximately 20.02 acre parcel of land located at 90 Wilshire Boulevard, Edgewood, New York (the “**Land**”) and the construction and equipping of an approximately 156,000 square foot building to be located on the Land (the “**Improvements**”), and the acquisition and installation therein of certain equipment and personal property (the “**Equipment**”; and together with the Land and the Improvements, the “**Facility**”), which Facility will be leased by the Agency to the Company, for subleasing to a tenant or tenants not yet determined to be used as warehouse or light industrial space (the “**Project**”); and

WHEREAS, the Agency, by resolution duly adopted on January 23, 2024 (the “**Inducement Resolution**”), decided to proceed under the provisions of the Act; and

WHEREAS, the Agency will acquire a leasehold interest in the Land and the Improvements and title to the Equipment, and will sublease and lease the Facility to the Company; and

WHEREAS, the Agency will acquire a leasehold interest in the Land and the Improvements pursuant to a certain Company Lease Agreement, dated as of February 1, 2024, or such other date as the Chairman, the Executive Director or the Deputy Executive Director of the Agency and counsel to the Agency shall agree (the “**Company Lease**”), by and between the Company and the Agency; and

WHEREAS, the Agency will acquire title to the Equipment pursuant to a certain Bill of Sale, dated the Closing Date (as defined in the hereinafter defined Lease Agreement) (the “**Bill of Sale**”), from the Company to the Agency; and

WHEREAS, the Agency will sublease and lease the Facility to the Company pursuant to a certain Lease and Project Agreement, dated as of February 1, 2024, or such other date as the Chairman, the Executive Director or the Deputy Executive Director of the Agency and counsel to the Agency shall agree (the “**Lease Agreement**”), by and between the Agency and the Company; and

WHEREAS, the Agency contemplates that it will provide financial assistance to the Company in the form of (i) exemptions from sales and use taxes in an approximate amount not to exceed \$389,000, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, and (ii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit A hereof); and

WHEREAS, the Agency has given due consideration to the application of the Company and to representations by the Company that the proposed transaction is necessary to maintain the competitive position of the Company in its industry; and

WHEREAS, the Company has agreed to indemnify the Agency against certain losses, claims, expenses, damages and liabilities that may arise in connection with the transaction contemplated by the leasing of the Facility by the Agency to the Company.

NOW, THEREFORE, BE IT RESOLVED by the Agency (a majority of the members thereof affirmatively concurring) as follows:

Section 1. The Agency hereby finds and determines:

(a) By virtue of the Act, the Agency has been vested with all powers necessary and convenient to carry out and effectuate the purposes and provisions of the Act and to exercise all powers granted to it under the Act; and

(b) The Facility constitutes a “project”, as such term is defined in the Act; and

(c) The Facility preserves the public purposes of the Act by preserving or increasing the number of permanent private sector jobs in the Town of Islip. The Company has represented to the Agency that they intend to provide and maintain approximately fifty-five (55) full-time employees within the second year after completion of the Facility; and

(d) The acquisition, construction and equipping of the Facility, the leasing of the Facility to the Company, will promote and maintain the job opportunities, health, general prosperity and economic welfare of the citizens of Town of Islip, and the State of New York and improve their standard of living and thereby serve the public purposes of the Act; and

(e) The acquisition, construction and equipping of the Facility by the Agency is reasonably necessary to induce the Company to maintain and expand its business operations in the Town of Islip; and

(f) Based upon representations of the Company and counsel to the Company, the Facility conforms with the local zoning laws and planning regulations of the Town of Islip and all regional and local land use plans for the area in which the Facility is located; and

(g) It is desirable and in the public interest for the Agency to sublease the Land and the Improvements and to lease the Equipment to the Company; and

(h) The Company Lease will be an effective instrument whereby the Agency leases the Land and the Improvements from the Company; and

(i) The Lease Agreement will be an effective instrument whereby the Agency leases and subleases the Facility to the Company, the Agency and the Company set forth the terms and conditions of their agreement regarding payments-in-lieu of taxes, the Company agrees to comply with all Environmental Laws (as defined therein) applicable to the Facility and will describe the circumstances in which the Agency may recapture some or all of the benefits granted to the Company.

Section 2. The Agency has assessed all material information included in connection with the Company's application for financial assistance, including but not limited to, the cost-benefit analysis prepared by the Agency and such information has provided the Agency a reasonable basis for its decision to provide the financial assistance described herein to the Company.

Section 3. In consequence of the foregoing, the Agency hereby determines to: (i) lease the Land and the Improvements from the Company pursuant to the Company Lease, (ii) execute, deliver and perform the Company Lease, (iii) sublease and lease the Facility to the Company pursuant to the Lease Agreement, and (iv) execute, deliver and perform the Lease Agreement.

Section 4. The Agency is hereby authorized to acquire the real property and personal property described in Exhibit A and Exhibit B, respectively, to the Lease Agreement, and to do all things necessary or appropriate for the accomplishment thereof, and all acts heretofore taken by the Agency with respect to such acquisition are hereby approved, ratified and confirmed.

Section 5. The Agency hereby authorizes and approves the following economic benefits to be granted to the Company in connection with the acquisition, construction and equipping of the Facility in the form of (i) exemptions from sales and use taxes in an approximate amount not to exceed \$389,000, in connection with the purchase or lease of equipment, building materials, services or other personal property with respect to the Facility, and (ii) abatement of real property taxes (as set forth in the PILOT Schedule attached as Exhibit A hereof).

Section 6. Subject to the provisions of this resolution, the Company are herewith and hereby appointed the agent of the Agency to acquire, construct and equip the Facility. The Company is hereby empowered to delegate its status as agent of the Agency to its agents, subagents, contractors, subcontractors, materialmen, suppliers, vendors and such other parties as the Company may choose in order to acquire, construct and equip the Facility. The Agency

hereby appoints the agents, subagents, contractors, subcontractors, materialmen, vendors and suppliers of the Company as agents of the Agency solely for purposes of making sales or leases of goods, services and supplies to the Facility, and any such transaction between any agent, subagent, contractor, subcontractor, materialmen, vendor or supplier, and the Company, as agent of the Agency, shall be deemed to be on behalf of the Agency and for the benefit of the Facility. This agency appointment expressly excludes the purchase by the Company of any motor vehicles, including any cars, trucks, vans or buses which are licensed by the Department of Motor Vehicles for use on public highways or streets. The Company shall indemnify the Agency with respect to any transaction of any kind between and among the agents, subagents, contractors, subcontractors, materialmen, vendors and/or suppliers and the Company, as agents of the Agency. The aforesaid appointment of the Company as agent of the Agency to acquire, construct and equip the Facility shall expire at the earlier of (a) the completion of such activities and improvements, (b) a date which the Agency designates, or (c) the date on which the Company has received exemptions from sales and use taxes in an amount not to exceed \$389,000, in connection with the purchase or lease of equipment, building materials, services or other personal property; provided however, such appointment may be extended at the discretion of the Agency, upon the written request of the Company, if such activities and improvements are not completed by such time. The aforesaid appointment of the Company is subject to the execution of the documents contemplated by this resolution.

Section 7. The Company is hereby notified that it will be required to comply with Section 875 of the Act. The Company shall be required to agree to the terms of Section 875 pursuant to the Lease Agreement. The Company is further notified that the tax exemptions and abatements provided pursuant to the Act and the appointment of the Company, as agent of the Agency pursuant to this Authorizing Resolution, are subject to termination and recapture of benefits pursuant to Sections 859-a and 875 of the Act and the recapture provisions of the Lease Agreement.

Section 8. The form and substance of the Company Lease and the Lease Agreement, (each in substantially the forms presented to or approved by the Agency and which, prior to the execution and delivery thereof, may be redated and renamed) are hereby approved.

Section 9. The Chairman, Vice Chairman, Executive Director, Deputy Executive Director or any member of the Agency are hereby authorized, on behalf of the Agency, to execute and deliver the Company Lease and the Lease Agreement, all in substantially the forms thereof presented to this meeting with such changes, variations, omissions and insertions as the Chairman, Vice Chairman, Executive Director, Deputy Executive Director or any member of the Agency shall approve, and such other related documents as may be, in the judgment of the Chairman and counsel to the Agency, necessary or appropriate to effect the transactions contemplated by this resolution (hereinafter collectively called the "**Agency Documents**"). The execution thereof by the Chairman, Vice Chairman, Executive Director, Deputy Executive Director or any member of the Agency shall constitute conclusive evidence of such approval.

Section 10. The Chairman, Vice Chairman, Executive Director, Deputy Executive Director or any member of the Agency are further hereby authorized, on behalf of the Agency,

to designate any additional Authorized Representatives of the Agency (as defined in and pursuant to the Lease Agreement).

Section 11. The officers, employees and agents of the Agency are hereby authorized and directed for and in the name and on behalf of the Agency to do all acts and things required or provided for by the provisions of the Agency Documents, and to execute and deliver all such additional certificates, instruments and documents, pay all such fees, charges and expenses and to do all such further acts and things as may be necessary or, in the opinion of the officer, employee or agent acting, desirable and proper to effect the purposes of the foregoing resolution and to cause compliance by the Agency with all of the terms, covenants and provisions of the Agency Documents binding upon the Agency.

Section 12. This resolution shall take effect immediately.

STATE OF NEW YORK    )  
  : SS.:  
COUNTY OF SUFFOLK    )

I, the undersigned Assistant Secretary of the Town of Islip Industrial Development Agency, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Town of Islip Industrial Development Agency (the “Agency”), including the resolutions contained therein, held on February 13, 2024, with the original thereof on file in my office, and that the same is a true and correct copy of the proceedings of the Agency and of such resolutions set forth therein and of the whole of said original insofar as the same related to the subject matters therein referred to.

That the Agency Documents contained in this transcript of proceedings is in substantially the form presented to the Agency and/or approved by said meeting.

I FURTHER CERTIFY that public notice of the time and place of said meeting was duly given to the public and the news media in accordance with the New York Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, that all members of said Agency had due notice of said meeting and that the meeting was all respects duly held.

IN WITNESS WHEREOF, I have hereunto set my hand as of the 13th day of February 2024.

By: \_\_\_\_\_  
Assistant Secretary

EXHIBIT A

Proposed PILOT Benefits

Formula for Payments-In-Lieu-of-Taxes: Town of Islip, (including any existing incorporated village and any village which may be incorporated after the date hereof, within which the Facility is wholly or partially located), Brentwood Union Free School District, Suffolk County and Appropriate Special Districts

**\*\*PILOT represents the approximately 156,000 square foot building to be constructed on a portion of the Land to be known as 90 Wilshire Blvd., Edgewood, New York**

Address – 90 Wilshire Boulevard, Edgewood, New York 11717

SCTM No: 0500-133-9-2.1

Normal Tax Due = Those payments for taxes and assessments, other than special ad valorem levies, special assessments and service charges against real property located in the Town of Islip, Brentwood Union Free School District, Suffolk County and Appropriate Special Districts (including any existing incorporated village or any village which may be incorporated after the date hereof, within which the Facility is wholly or partially located) which are or may be imposed for special improvements or special district improvements, that the Company would pay without exemption.

X = pro rata portion of land value assigned to 2<sup>nd</sup> building

Y = increase in assessment above X resulting from the acquisition, construction and equipping of the Facility

Year

- 1 100% Normal Tax Due on X and 0% Normal Tax Due on Y
- 2 100% Normal Tax Due on X and 10% Normal Tax Due on Y
- 3 100% Normal Tax Due on X and 20% Normal Tax Due on Y
- 4 100% Normal Tax Due on X and 30% Normal Tax Due on Y
- 5 100% Normal Tax Due on X and 40% Normal Tax Due on Y
- 6 100% Normal Tax Due on X and 50% Normal Tax Due on Y
- 7 100% Normal Tax Due on X and 60% Normal Tax Due on Y
- 8 100% Normal Tax Due on X and 70% Normal Tax Due on Y
- 9 100% Normal Tax Due on X and 80% Normal Tax Due on Y
- 10 100% Normal Tax Due on X and 90% Normal Tax Due on Y
- 11 and thereafter 100% Normal Tax Due on X and 100% Normal Tax Due on Y

TOWN OF ISLIP  
INDUSTRIAL DEVELOPMENT AGENCY  
AGENDA ITEMS FOR

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**AGENDA ITEM # 5**

**TYPE OF RESOLUTION: AUTHORIZING RESOLUTION  
WITH PKF O'CONNOR DAVIES**

February 13, 2024

**WHEREAS**, the Town of Islip Industrial Development Agency (“IDA”) has identified a need to secure professional auditing and accounting services; and

**WHEREAS**, the IDA along with the Economic Development Corporation and the Foreign Trade Zone prepared and advertised an RFP for Professional Auditing and Accounting Services; and

**WHEREAS**, proposals were opened on February 24, 2022, after due public notice and advertising; and

**WHEREAS**, upon review of the proposals, PFK O’Connor Davies, LLP, located at 25 Suffolk Court, Hauppauge, New York 11788, was the apparent lowest responsible proposer with a proposal price of \$21,500.00 for an audit of the year ending December 31, 2023; and

**WHEREAS**, PFK O’Connor Davies, LLP, has been determined to be a responsible proposer; and

**WHEREAS**, the Executive Director of the IDA, John Walser, hereby recommends awarding the proposal to PFK O’Connor Davies, LLP.

**NOW, THEREFORE**, on a motion by,

**RESOLVED**, that the Town of Islip IDA Board hereby approves the selection of PFK O’Connor Davies, LLP, to provide professional auditing and accounting services for the IDA for the amount of \$21,500.00 for an audit of the year ending December 31, 2023, and authorizes the

Supervisor as Chairman of the IDA Board to execute all documents attendant thereto; and be it

**FURTHER RESOLVED**, that the Comptroller is authorized to make the account entries necessary to amend the budget in accordance with the terms of this resolution.

**UPON A VOTE BEING TAKEN,**

January 8, 2024

The Agency Board  
Town of Islip Industrial Development Agency  
Islip, New York

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Town of Islip Industrial Development Agency (the "Agency"), a component unit of the Town of Islip, New York.

### **Audit Scope and Objectives**

We will audit the Agency's statements of the business-type activities, which collectively comprise the basic financial statements of the Agency as of and for the year ended December 31, 2023 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Agency'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 Agency's RSI in accordance with auditing standards generally accepted in the United States of America, ("US 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 accounting principles generally accepted in the United States ("US GAAP") and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis

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, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Agency or to acts by management or employees acting on behalf of the Agency; and 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.

PKF O'CONNOR DAVIES, LLP  
878 Veterans Memorial Highway, 4<sup>th</sup> Floor, Hauppauge, NY 11788 | Tel: 631.434.9500 | Fax: 631.434.9518 | www.pkfod.com

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms

**Audit Scope and Objectives (continued)**

Because the determination of abuse is subjective, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS") do not expect auditors to provide reasonable assurance of detecting abuse. 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 and GAGAS 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 the audit in accordance with US GAAS and GAGAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with US GAAS and GAGAS, 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 exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. 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 and any material abuse 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.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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 include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency'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, and may include 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 when required based on our professional judgement.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

**Audit Procedures – Internal Control**

We will obtain an understanding of the Agency and its environment, including internal control relevant to the audit, 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 opinion.

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.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

**Audit Procedures – Compliance**

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

## **Reporting**

We will issue a written report upon completion of our audit of the Agency's financial statements and written reports required with audits performed in accordance with GAGAS. Our reports will be addressed to those charged with governance of the Agency. 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 opinion, 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 opinion is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Agency's accounting policies and financial statements.

## **Other Services**

We will also assist in preparing the financial statements of the Agency 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.

## **Responsibilities of Management for the 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, including all disclosures, and RSI, in conformity with accounting principles generally accepted in the United States of America.

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.

**Responsibilities of Management for the Financial Statements (continued)**

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 taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. 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.

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

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee assistance with preparing the financial statements, proposed journal entries, other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also 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 or illegal acts affecting the Agency involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 Agency received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Agency complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations, as applicable. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies.

**Responsibilities of Management for the Financial Statements (continued)**

The Agency is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, is responsible to arrange for alternative methods for audit procedures that must be performed on the Agency's or a third-party's premises.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Agency's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements, RSI and that you have reviewed and approved the financial statements, and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Agency or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The financial statements are the property of the Agency and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the financial statements. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Agency seeks such consent, we will be under no obligation to grant such consent or approval.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Responsibilities of Management for the Financial Statements (continued)**

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that the Agency is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

**Non-Reliance on Oral Advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

**Electronic and Other Communication**

During the course of the engagement, we may communicate with you or with Agency personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

**Access to Working Papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.

**Access to Working Papers (continued)**

- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

**Fees and Billing**

We agree that our fee including expenses will not exceed \$21,500. The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will 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 even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our fees for these services are due and payable upon presentation. Invoices for additional amounts that may be incurred for these, and other services will be rendered as such work progresses and are also payable upon presentation.

**Liability**

Any and all claims by the Agency arising under this engagement must be commenced by the Agency within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Agency is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Agency for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Agency, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages.

### **Reimbursement**

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Agency by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Agency against the firm. This agreement will survive termination of this engagement.

### **Dispute Resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Agency or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. **YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.**

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

### **Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with compliance with the Corporate Transparency Act ("CTA"), if applicable, including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for determining whether compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information, is applicable, and if so, for your compliance. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

### **Hosting Services**

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time.

You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

### **Employment of Firm Partner or Professional Employee**

The Agency acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

### **Confirmation and Other**

Brian Petersen is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Town of Islip Industrial Development Agency  
January 8, 2024

**Confirmation and Other** (continued)

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory.

Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

*PKF O'Connor Davies, LLP*

**PKF O'Connor Davies, LLP**

Enc.

Town of Islip Industrial Development Agency  
January 8, 2024

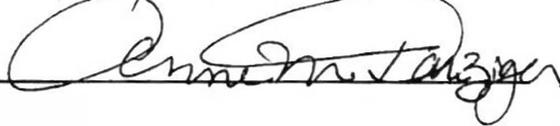
The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

**TOWN OF ISLIP INDUSTRIAL DEVELOPMENT AGENCY**

MANAGEMENT SIGNATURE: 

TITLE: Executive Director

DATE: 1/12/2024

GOVERNANCE SIGNATURE: 

TITLE: \_\_\_\_\_

DATE: 1/17/2024

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



January 8, 2024

The Agency Board  
Town of Islip Industrial Development Agency  
Islip, New York

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Town of Islip Town of Islip Industrial Development Agency (the "Agency").

### **Audit Scope and Objectives**

We will audit the Agency's Schedule of Cash and Investments and related notes, which collectively comprise the Schedule of the Agency as of December 31, 2023 and issue our report thereon as soon as reasonably possible after completion of our work.

The objectives of our audit are to obtain reasonable assurance as to whether the Schedule is free from material misstatement, whether due to fraud, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Agency or to acts by management or employees acting on behalf of the Agency; and issue an auditors' report that includes our opinion about whether your Schedule is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("US GAAP"). Because the determination of abuse is subjective, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS") do not expect auditors to provide reasonable assurance of detecting abuse. 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 auditing standards generally accepted in the United States ("US GAAS") and GAGAS 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 Schedule.

### **Auditors' Responsibilities for the Audit of the Schedule**

We will conduct the audit in accordance with US GAAS and GAGAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with US GAAS and GAGAS, 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 Schedule, including the disclosures, and determine whether the Schedule represents the underlying transactions and events in a manner that achieves fair presentation.

PKF O'CONNOR DAVIES, LLP  
878 Veterans Memorial Highway, Hauppauge, NY 11788 | Tel: 631.434.9500 | Fax: 631.434.9518 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

**Auditors' Responsibilities for the Audit of the Schedule (continued)**

We will plan and perform the audit to obtain reasonable assurance about whether the Schedule is 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 Agency or to acts by management or employees acting on behalf of the Agency.

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 exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. 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 Schedule. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse 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.

The objective for our audit also includes reporting on:

- Internal control related to the Schedule and compliance with certain provisions of laws, regulations, contracts, and grant agreements, investment policies established by the Agency and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*, noncompliance with which could have a direct and material effect on the Schedule, in accordance with GAGAS.

As part of obtaining reasonable assurance about whether the Schedule is free of material misstatement, we will perform tests of the Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, grants, and investment policies established by the Agency and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities for the year ending December 31, 2023*. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

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 include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency'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, compliance with collateral requirements, and may include direct confirmation of cash correspondence with selected creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement when required based on our professional judgement.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the Agency and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the Schedule, 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 opinion. 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 and GAGAS.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Schedule and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Schedule. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the Schedule that we have identified during the audit.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the Schedule is free of material misstatement, we will perform tests of the Agency's compliance with the provisions of applicable laws, regulations, contracts, agreements, grants and investment policies established by the Agency and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

### **Reporting**

We will issue a written report upon completion of our audit of the Agency's Schedule. Our report will be addressed to those charged with governance. 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 opinion, 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 opinion is 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 will also provide a report (which does not include an opinion) on internal control related to the Schedule and compliance with certain provisions of laws, regulations, contracts, and grant agreements, investment policies established by the Agency and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*, noncompliance with which could have a direct and material effect on the Schedule, noncompliance with which could have a material effect on the Schedule as required by GAGAS.

### **Reporting (continued)**

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. The report will also state that the report is not suitable for any other purpose.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the Schedule; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Agency's accounting policies and Schedule.

### **Other Services**

We will also assist in the preparation of the Schedule 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 defined above. 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.

### **Responsibilities of Management for the Schedule**

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 the Schedule that is 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 Schedule, including all disclosures, in conformity with US GAAP.

Management is responsible for making drafts of the Schedule, 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 Schedule, 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 Schedule and related matters.

Your responsibilities include adjusting the Schedule 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 Schedule.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the assistance with preparation of the Schedule and proposed adjustments and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

**Responsibilities of Management for the Schedule (continued)**

Management is also 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 or illegal acts affecting the Agency involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the Schedule. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Agency received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Agency complies with applicable laws, regulations, contracts, agreements, grants and investment policies established by the Agency and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities* and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Agency is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies, LLP holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, LLP, is responsible to arrange for alternative methods for audit procedures that must be performed on the Agency's or a third-party's premises.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the Schedule in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate to the Schedule, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Agency's internal control.

**Responsibilities of Management for the Schedule (continued)**

You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the Schedule and that you have reviewed and approved the Schedule and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Agency or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The Schedule is the property of the Agency and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the Schedule. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Agency seeks such consent, we will be under no obligation to grant such consent or approval.

With regard to the electronic dissemination of the audited Schedule, including the Schedule published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the New York State. If we are aware that New York State or the Agency is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries

**Non-Reliance on Oral Advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

### **Electronic and Other Communication**

During the course of the engagement, we may communicate with you or with Agency personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

### **Access to Working Papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal Agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

### **Fees and Billing**

The fee for the services described above is incorporated into the overall fee stated in the engagement letter dated January 8, 2024 pertaining to the audit of the Agency's financial statements as of and for the year ended December 31, 2023.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will 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 even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

### **Liability**

Any and all claims by the Agency arising under this engagement must be commenced by the Agency within one year following the date on which our firm delivered our report on the Schedule associated with this engagement, or the date the Agency is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Agency for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Agency, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages.

### **Reimbursement**

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Agency by any governmental Agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Agency against the firm. This agreement will survive termination of this engagement.

### **Dispute Resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Agency or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

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The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

**Dispute Resolution (continued)**

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

**Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with compliance with the Corporate Transparency Act ("CTA"), if applicable, including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for determining whether compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information, is applicable, and if so, for your compliance. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

**Hosting Services**

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**Employment of Firm Partner or Professional Employee**

The Agency acknowledges that hiring current or former PKF O'Connor Davies, LLP personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

Town of Islip Industrial Development Agency  
January 8, 2024

**Confirmation and Other**

Brian Petersen is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Agency; however, management is responsible for distribution of the reports and the Schedule. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

*PKF O'Connor Davies, LLP*

**PKF O'Connor Davies, LLP**

Enc.

Town of Islip Industrial Development Agency  
January 8, 2024

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

TOWN OF ISLIP INDUSTRIAL DEVELOPMENT AGENCY

MANAGEMENT SIGNATURE:

*J. Mal*

TITLE:

*Executive Director*

DATE:

*1/12/2024*

GOVERNANCE SIGNATURE:

*Carroll D. Duziga*

TITLE:

\_\_\_\_\_

DATE:

*1/17/2024*

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 16**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Meeting of the Town of Islip Economic Development Corporation.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON FEBRUARY  
13, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL  
INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**John Walser**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF



MEETING OF THE TOWN OF ISLIP  
ECONOMIC DEVELOPMENT CORPORATION  
February 13, 2024  
Agenda

1. Call the meeting of the Town of Islip Economic Development Corporation to order.
2. To consider the **Adoption of a Resolution** on Behalf of the **Town of Islip Economic Development Corporation** to approve the **Minutes** from the Meeting of the Members of the Town of Economic Development Corporation on January 23, 2024
3. To consider the **Adoption of an Authorizing Resolution** on behalf of the **Town of Islip Economic Development Agency** to execute a one-year agreement with **PKF O'Connor Davies** to perform the audit for the year ending December 31, 2023
4. To consider any other business that may come before the corporation.

TOWN OF ISLIP ECONOMIC DEVELOPMENT  
CORPORATION  
AGENDA ITEMS FOR  
FEBRUARY 13, 2024

**AGENDA ITEM # 2**

**TYPE OF RESOLUTION: APPROVE THE MINUTES  
FROM JANUARY 23, 2024**



MEETING OF THE TOWN OF ISLIP  
ECONOMIC DEVELOPMENT CORPORATION  
January 23, 2024  
Minutes

1. Call the meeting of the Town of Islip Economic Development Corporation to order on a motion by James O'Connor and seconded by Jorge Guadron. Chairwoman Angie Carpenter acknowledged that the motion passed and that quorum was present. Members in addition to Chairwoman Angie Carpenter were James O'Connor, Jorge Guadron, John Lorenzo and Michael McElwee.
2. To consider the adoption of a Resolution on Behalf of the Town of Islip Economic Development Corporation to approve the **Minutes** from the Meeting of the Members of the Town of Economic Development Corporation on **October 17, 2023**. On a motion by Jorge Guadron and seconded by John Lorenzo said motion was approved.
3. To consider the **Adoption of a Resolution approving the 2024 EDC Meeting Schedule** of the Town of Islip Economic Development Corporation. On a motion by Angie Carpenter and seconded by James O'Connor said motion was approved 5-0.
4. To consider the adoption of a **Resolution to Appointing Officers** of the Town of Islip Economic Development Corporation as follows: *John M. Lorenzo, Secretary to the Corporation, James P. O'Connor, Treasurer of the Corporation, John G. Walser Assistant Secretary of the Corporation, John G. Walser, Compliance Officer of the Corporation*. On a motion by Jorge Guadron and seconded by James O'Connor said motion was approved 5-0.
5. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt an **Audit Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint *Michael J. Mc Elwee, John Lorenzo, and Anne Danziger* to that committee. On a motion by John Lorenzo and seconded by Michael McElwee said motion was approved 5-0.
6. To consider the **Adoption of a Resolution** on Behalf of the Town of Islip Economic Development Corporation to adopt a **Finance Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint *John M. Lorenzo, James O'Connor and Robert Kordic* to that committee. On a motion by Jorge Guadron and seconded by James O'Connor said motion was approved 5-0.
7. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt a **Governance Committee** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint *Jorge Guadron, John*

*Lorenzo and Taryn Jewell Esq.* to that committee. On a motion by John Lorenzo and seconded by Michael McElwee said motion was approved 5-0.

8. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt a **Code of Ethics Policy** in compliance with the Public Authority Accountability Act ("PAAA") and to appoint the Board of Ethics of the Economic Development Corporation as its Ethics Officer. On a motion by James O'Connor and seconded by Jorge Guadron said motion was approved 5-0.
9. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt an **Investment Policy** in compliance with the Public Authority Accountability Act ("PAAA") which shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of the Corporation. On a motion by Jorge Guadron and seconded by Michael McElwee said motion was approved 4-1.
10. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt a **Procurement Policy** in compliance with the Public Authority Accountability Act ("PAAA") which will apply to the procurement for goods and services not subject to the competitive bidding requirements set forth in General Municipal Law Section 103 and which goods and services are paid for and used by the Corporation. On a motion by Jorge Guadron and seconded by James O'Connor said motion was approved 5-1.
11. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt a **Conflict-of-Interest Policy** in compliance with the Public Authority Accountability Act ("PAAA") and amending the by-laws of the Corporation. On a motion by James O'Connor and seconded by Jorge Guadron said motion was approved 5-0.
12. To consider the **Adoption a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt a **Property Disposition Policy** in compliance with the Public Authority Accountability Act ("PAAA"). On a motion by John Lorenzo and seconded by Michael McElwee said motion was approved 5-0.
13. To consider the **Adoption of a Resolution** on behalf of the Town of Islip Economic Development Corporation to adopt the **Travel Authorization and Mileage Reimbursement** guidelines as stated in the Town of Islip Administrative Procedures Manual, Section 303, as recommended by the New York State Authorities Budget Office. On a motion by Angie carpenter and seconded by James O'Connor said motion was approved 5-0.
14. To consider any other business that may come before the corporation, there being none the meeting adjourned on a motion by James O'Conner and seconded by Jorge Guadron.

**TOWN OF ISLIP ECONOMIC DEVELOPMENT  
CORPORATION  
AGENDA ITEMS FOR  
FEBRUARY 13, 2024**

**AGENDA ITEM # 3**

**TYPE OF RESOLUTION: AUTHORIZING RESOLUTION  
WITH PKF O'CONNOR DAVIES**

February 13, 2024

**WHEREAS**, the Town of Economic Development Corporation (“EDC”) has identified a need to secure professional auditing and accounting services; and

**WHEREAS**, the EDC along with the Industrial Development Agency and the Foreign Trade Zone prepared and advertised an RFP for Professional Auditing and Accounting Services; and

**WHEREAS**, proposals were opened on February 24, 2022, after due public notice and advertising; and

**WHEREAS**, upon review of the proposals, PFK O’Connor Davies, LLP, located at 25 Suffolk Court, Hauppauge, New York 11788, was the apparent lowest responsible proposer with a proposal price of \$5,000.00 for an audit of the year ending December 31, 2023; and

**WHEREAS**, PFK O’Connor Davies, LLP, has been determined to be a responsible proposer; and

**WHEREAS**, the Executive Director of the IDA, John Walser, hereby recommends awarding the proposal to PFK O’Connor Davies, LLP.

**NOW, THEREFORE**, on a motion by,

**RESOLVED**, that the Town of Islip EDC Board hereby approves the selection of PFK O’Connor Davies, LLP, to provide professional auditing and accounting services for the EDC for an amount of \$5,000.00 for an audit of the year ending December 31, 2023, and authorizes the

Supervisor as Chairman of the EDC Board to execute all documents attendant thereto; and be it

**FURTHER RESOLVED**, that the Comptroller is authorized to make the account entries necessary to amend the budget in accordance with the terms of this resolution.

**UPON A VOTE BEING TAKEN,**

January 8, 2024

Board of Directors  
Town of Islip Economic Development Corporation  
Islip, New York

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Town of Islip Economic Development Corporation (the "Corporation"), a component unit of the Town of Islip, New York.

### **Audit Scope and Objectives**

We will audit the Corporation's statements of the business-type activities, which collectively comprise the basic financial statements of the Corporation as of and for the year ended December 31, 2023 and issue our report thereon as soon as reasonably possible after completion of our work.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Corporation'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 Corporation's RSI in accordance with auditing standards generally accepted in the United States of America, ("US 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 accounting principles generally accepted in the United States ("US GAAP") and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis

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, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Corporation or to acts by management or employees acting on behalf of the Corporation; and 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.

PKF O'CONNOR DAVIES, LLP  
878 Veterans Memorial Highway, 4<sup>th</sup> Floor, Hauppauge, NY 11788 | Tel: 631.434.9500 | Fax: 631.434.9518 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms

**Audit Scope and Objectives (continued)**

Because the determination of abuse is subjective, *Government Auditing Standards* issued by the Comptroller General of the United States (“GAGAS”) do not expect auditors to provide reasonable assurance of detecting abuse. 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 and GAGAS 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 the audit in accordance with US GAAS and GAGAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with US GAAS and GAGAS, 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 exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. 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 and any material abuse 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.

The objective for our audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with GAGAS.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Corporation’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

Town of Islip Economic Development Corporation  
January 8, 2024

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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 include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation'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, and may include 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 when required based on our professional judgement.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

**Audit Procedures – Internal Control**

We will obtain an understanding of the Corporation and its environment, including internal control relevant to the audit, 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 opinion.

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.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

**Audit Procedures – Compliance**

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

## **Reporting**

We will issue a written report upon completion of our audit of the Corporation's financial statements and written reports required with audits performed in accordance with GAGAS. Our reports will be addressed to those charged with governance of the Corporation. 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 opinion, 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 opinion is 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 an opinion, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by GAGAS.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the financial statements; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Corporation's accounting policies and financial statements.

## **Other Services**

We will also assist in preparing the financial statements of the Corporation 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.

## **Responsibilities of Management for the 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, including all disclosures, and RSI, in conformity with accounting principles generally accepted in the United States of America.

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.

**Responsibilities of Management for the Financial Statements (continued)**

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 taken as a whole.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. 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.

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

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee assistance with preparing the financial statements, proposed journal entries, other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is also 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 or illegal acts affecting the Corporation involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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 Corporation received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Corporation complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations, as applicable. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies.

Town of Islip Economic Development Corporation  
January 8, 2024

**Responsibilities of Management for the Financial Statements (continued)**

The Corporation is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, is responsible to arrange for alternative methods for audit procedures that must be performed on the Corporation's or a third-party's premises.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the financial statements in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Corporation's internal control. You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the financial statements, RSI and that you have reviewed and approved the financial statements, and RSI, and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Corporation or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The financial statements are the property of the Corporation and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the financial statements. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Corporation seeks such consent, we will be under no obligation to grant such consent or approval.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Responsibilities of Management for the Financial Statements (continued)**

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the applicable cognizant agency. If we are aware that the Corporation is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries.

**Non-Reliance on Oral Advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

**Electronic and Other Communication**

During the course of the engagement, we may communicate with you or with Corporation personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

**Access to Working Papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.

**Access to Working Papers (continued)**

- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal agency providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

**Fees and Billing**

We agree that our fee including expenses will not exceed \$5,500. The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will 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 even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our fees for these services are due and payable upon presentation. Invoices for additional amounts that may be incurred for these, and other services will be rendered as such work progresses and are also payable upon presentation.

**Liability**

Any and all claims by the Corporation arising under this engagement must be commenced by the Corporation within one year following the date on which our firm delivered our report on the financial statements associated with this engagement, or the date the Corporation is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Corporation for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Corporation, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages.

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding

Town of Islip Economic Development Corporation  
January 8, 2024

**Liability (continued)**

to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Corporation by any governmental agency or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Corporation against the firm. This agreement will survive termination of this engagement.

**Dispute resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Corporation or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

Town of Islip Economic Development Corporation  
January 8, 2024

### **Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with compliance with the Corporate Transparency Act ("CTA"), if applicable, including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for determining whether compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information, is applicable, and if so, for your compliance. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

### **Hosting Services**

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time.

You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

### **Employment of Firm Partner or Professional Employee**

The Corporation acknowledges that hiring current or former PKF O'Connor Davies personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

### **Confirmation and other**

Brian Petersen is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Corporation; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Town of Islip Economic Development Corporation  
January 8, 2024

**Confirmation and other (continued)**

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory.

Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

*PKF O'Connor Davies, LLP*

**PKF O'Connor Davies, LLP**

Enc.

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

Town of Islip Economic Development Corporation  
January 8, 2024

**TOWN OF ISLIP ECONOMIC DEVELOPMENT CORPORATION**

MANAGEMENT SIGNATURE: \_\_\_\_\_

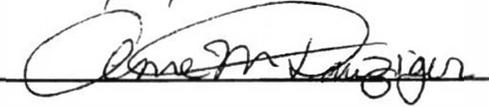
  
CEO

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

1/12/2024

GOVERNANCE SIGNATURE: \_\_\_\_\_



TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

1/17/2024

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



January 8, 2024

Board of Directors  
Town of Islip Economic Development Corporation  
Islip, New York

This letter sets forth our understanding of the terms and objectives of our engagement, and the nature and scope of the services we will provide to the Town of Islip Town of Islip Economic Development Corporation (the "Corporation").

### **Audit Scope and Objectives**

We will audit the Corporation's Schedule of Cash and Investments and related notes, which collectively comprise the Schedule of the Corporation as of December 31, 2023 and issue our report thereon as soon as reasonably possible after completion of our work.

The objectives of our audit are to obtain reasonable assurance as to whether the Schedule is free from material misstatement, whether due to fraud, error, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Corporation or to acts by management or employees acting on behalf of the Corporation; and issue an auditors' report that includes our opinion about whether your Schedule is fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("US GAAP"). Because the determination of abuse is subjective, *Government Auditing Standards* issued by the Comptroller General of the United States ("GAGAS") do not expect auditors to provide reasonable assurance of detecting abuse. 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 auditing standards generally accepted in the United States ("US GAAS") and GAGAS 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 Schedule.

### **Auditors' Responsibilities for the Audit of the Schedule**

We will conduct the audit in accordance with US GAAS and GAGAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with US GAAS and GAGAS, 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 Schedule, including the disclosures, and determine whether the Schedule represents the underlying transactions and events in a manner that achieves fair presentation.

PKF O'CONNOR DAVIES, LLP  
878 Veterans Memorial Highway, Hauppauge, NY 11788 | Tel: 631.434.9500 | Fax: 631.434.9518 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

**Auditors' Responsibilities for the Audit of the Schedule** (continued)

We will plan and perform the audit to obtain reasonable assurance about whether the Schedule is 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 Corporation or to acts by management or employees acting on behalf of the Corporation.

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 exist and not be detected by us even though the audit is properly planned and performed in accordance with US GAAS and GAGAS. 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 Schedule. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting or misappropriation of assets and any material abuse 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.

The objective for our audit also includes reporting on:

- Internal control related to the Schedule and compliance with certain provisions of laws, regulations, contracts, and grant agreements, investment policies established by the Corporation and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*, noncompliance with which could have a direct and material effect on the Schedule, in accordance with GAGAS.

As part of obtaining reasonable assurance about whether the Schedule is free of material misstatement, we will perform tests of the Corporation's compliance with the provisions of applicable laws, regulations, contracts, agreements, grants, and investment policies established by the Corporation and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities for the year ending December 31, 2023*. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to GAGAS.

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 include, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation'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, compliance with collateral requirements, and may include direct confirmation of cash correspondence with selected creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement when required based on our professional judgement.

After our planning is complete, we will communicate to management and those charged with governance, the significant risk(s) of material misstatement identified in our audit planning.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the Corporation and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the Schedule, 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 opinion. 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 and GAGAS.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the Schedule and to prevent and detect misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the Schedule. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to GAGAS. An audit is also not designed to identify significant deficiencies or material weaknesses. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the Schedule that we have identified during the audit.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the Schedule is free of material misstatement, we will perform tests of the Corporation's compliance with the provisions of applicable laws, regulations, contracts, agreements, grants and investment policies established by the Corporation and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report.

### **Reporting**

We will issue a written report upon completion of our audit of the Corporation's Schedule. Our report will be addressed to those charged with governance. 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 opinion, 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 opinion is 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 will also provide a report (which does not include an opinion) on internal control related to the Schedule and compliance with certain provisions of laws, regulations, contracts, and grant agreements, investment policies established by the Corporation and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities*, noncompliance with which could have a direct and material effect on the Schedule, noncompliance with which could have a material effect on the Schedule as required by GAGAS.

Town of Islip Economic Development Corporation  
January 8, 2024

**Reporting (continued)**

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. The report will also state that the report is not suitable for any other purpose.

We will also communicate with those charged with governance any (a) fraud involving senior management and other fraud that causes a material misstatement of the Schedule; (b) violations of laws or governmental regulations that come to our attention (unless they are clearly inconsequential); (c) disagreements with management and other serious difficulties encountered in performing the audit; and, (d) various matters related to the Corporation's accounting policies and Schedule.

**Other Services**

We will also assist in the preparation of the Schedule 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 defined above. 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.

**Responsibilities of Management for the Schedule**

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 the Schedule that is 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 Schedule, including all disclosures, in conformity with US GAAP.

Management is responsible for making drafts of the Schedule, 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 Schedule, 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 Schedule and related matters.

Your responsibilities include adjusting the Schedule 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 Schedule.

Management is responsible for management decisions and assuming all management responsibilities; for designating an individual with suitable skill, knowledge, and/or experience to oversee the assistance with preparation of the Schedule and proposed adjustments and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

**Responsibilities of Management for the Schedule (continued)**

Management is also 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 or illegal acts affecting the Corporation involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the Schedule. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Corporation received in communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring that the Corporation complies with applicable laws, regulations, contracts, agreements, grants and investment policies established by the Corporation and the New York State Comptroller investment guideline requirements as presented in Section 201.3(c) of the *Accounting, Reporting and Supervision Requirements for Public Authorities* and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

In order to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements, management is responsible for establishing and maintaining effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the audit objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. The Corporation is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

It is expected that a portion of the audit will be conducted remotely. Management is responsible for ensuring that all electronically provided documents and records are complete and accurate reproductions of the original documents and records. For any part of the engagement performed on premises, management is responsible for ensuring that all applicable safeguards are in place in accordance with Centers for Disease Control guidance and any state and local regulations and guidelines. PKF O'Connor Davies, LLP holds the right to not perform work onsite if we consider the onsite conditions unsafe for any reason. Management, in coordination with PKF O'Connor Davies, LLP, is responsible to arrange for alternative methods for audit procedures that must be performed on the Corporation's or a third-party's premises.

At the conclusion of the engagement, we will request from management written confirmation concerning representations made to us in connection with the audit. The representation letter, among other things, will confirm management's responsibility for: (1) the preparation of the Schedule in conformity with US GAAP, (2) the availability of financial records and related data, and (3) the completeness and availability of all minutes of board meetings. Management's representation letter will further confirm that: (1) the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate to the Schedule, and (2) we have been informed of, or that there were no incidences of, fraud involving management or those employees who have significant roles in the Corporation's internal control.

**Responsibilities of Management for the Schedule (continued)**

You will also be required to acknowledge in the management representation letter, when applicable, our assistance with preparation of the Schedule and that you have reviewed and approved the Schedule and related notes prior to their issuance and have accepted responsibility for them. We will place reliance on these representations in issuing our report.

In the event that we become obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, as a direct or indirect result of an intentional, knowing or reckless misrepresentation or provision to us of inaccurate or incomplete information by the Corporation or, any elected official, member of management or employee thereof in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us against such obligations.

To the best of your knowledge, you are unaware of any facts which might impair our independence with respect to this engagement.

The Schedule is the property of the Corporation and can be reproduced and distributed as management desires. However, you must notify us in advance and obtain our approval if you intend to make reference to our firm in a document that includes our auditors' report on the Schedule. Because our engagement does not contemplate the foregoing, there may be an additional fee in connection with our review of any such documents. In the event our auditor/client relationship has been terminated when the Corporation seeks such consent, we will be under no obligation to grant such consent or approval.

With regard to the electronic dissemination of the audited Schedule, including the Schedule published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your accounting department personnel will assist us to the extent practicable in completing the audit. They will provide us with detailed trial balances, supporting schedules, and other information we deem necessary. A list of these schedules and other items of information will be furnished to you before we begin the audit. The timely and accurate completion of this information is an essential condition to our completion of the audit and the issuance of the audit report.

We keep documents related to this engagement in accordance with our records retention policy and applicable regulations or for any additional period requested by the New York State. If we are aware that New York State or the Corporation is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. We do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the acceptance and processing of such journal entries

**Non-Reliance on Oral Advice**

It is our policy to put all advice on which a client intends to rely in writing. We believe that is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice that has not been put in writing by our firm after a full supervisory review.

### **Electronic and Other Communication**

During the course of the engagement, we may communicate with you or with Corporation personnel via fax or e-mail. You should be aware that communication in those media may be unsafe to use and contains a risk of misdirection and/or interception by unintended third parties, or failed delivery or receipt. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail or other electronic transmissions, including any consequential, incidental, direct, indirect or special damages.

### **Access to Working Papers**

During the course of this engagement, we will develop files of various documents, schedules and other related engagement information known as our working papers. As we are sure you can appreciate, these working papers may contain confidential information and our firm's proprietary data. You understand and agree that these working papers are, and will remain, our exclusive property. Except as discussed below, any requests for access to our working papers will be discussed with you before making them available to requesting parties:

- (1) Our firm, as well as other accounting firms, participates in a peer review program covering our audit and accounting practices. This program requires that once every three years we subject our system of quality control to an examination by another accounting firm. As part of this process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected for review. If it is, the other firm is bound by professional standards to keep all information confidential.
- (2) We may be requested to make certain working papers available to regulators pursuant to authority given to them by law, regulation or subpoena. Such regulators may include (i) a federal Corporation providing direct or indirect funding or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities; (ii) the American Institute of Certified Public Accountants; and (iii) the State Board of Accountancy. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to them. The regulator may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.

### **Fees and Billing**

The fee for the services described above is incorporated into the overall fee stated in the engagement letter dated January 8, 2024 pertaining to the audit of the Corporation's financial statements as of and for the year ended December 31, 2023.

The fee is based on anticipated cooperation from your personnel, audit condition of the books and records 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.

In accordance with our firm policies, work may be suspended if your account becomes overdue and will 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 even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Town of Islip Economic Development Corporation  
January 8, 2024

### **Liability**

Any and all claims by the Corporation arising under this engagement must be commenced by the Corporation within one year following the date on which our firm delivered our report on the Schedule associated with this engagement, or the date the Corporation is informed of the engagement's termination in the event our report is not delivered, for any reason.

Our firm's maximum liability to the Corporation for any reason relating to the services under this letter shall be limited to three times the fees paid to the firm for the services or work product giving rise to liability, except to the extent it is finally determined that such liability resulted from the willful or intentional misconduct or fraudulent behavior of the firm. In no event shall the firm be liable to the Corporation, whether a claim be in tort, contract or otherwise, for any consequential, indirect, lost profit or similar damages.

### **Reimbursement**

You agree to reimburse our firm, its partners, principals and employees, to the fullest extent permitted by law for any expense, including compensation for our time at our standard billing rates and reimbursement for our out-of-pocket expenses and reasonable attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents or other information concerning the Corporation by any governmental Corporation or investigative body or by a party in any litigation or dispute other than litigation or disputes involving claims by the Corporation against the firm. This agreement will survive termination of this engagement.

### **Dispute Resolution**

Any claim or controversy ("dispute") arising out of or relating to this engagement, the services provided thereunder, or any other services provided by or on behalf of the firm or any of its subcontractors or agents to the Corporation or at its request (including any dispute involving any person or entity for whose benefit the services in question are or were provided), shall first be submitted in good faith for mediation administered by the American Arbitration Association ("AAA") under its Mediation Rules. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

If the dispute is not resolved by mediation within 90 days of its submission to the mediator, then, and only then, the parties shall submit the dispute for arbitration administered by the American Arbitration Association under its Professional Accounting and Related Services Dispute Resolution Rules (the "Rules"). The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place in New York, New York.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have the power to award to the prevailing party reasonable legal fees associated with the arbitration and prior mediation. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

**Dispute Resolution (continued)**

The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.

Any claim by our firm seeking payment of our fees and disbursements related to this engagement and the services provided hereunder shall be brought in a federal or state court of appropriate jurisdiction sitting without a jury. YOU AND OUR FIRM IRREVOCABLY WAIVE ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING RELATED TO NON-PAYMENT OF ANY OF OUR FEES AND DISBURSEMENTS.

This engagement will be governed by the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

**Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with compliance with the Corporate Transparency Act ("CTA"), if applicable, including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for determining whether compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information, is applicable, and if so, for your compliance. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

**Hosting Services**

In order to maintain our independence in accordance with the AICPA's Code of Professional Conduct, we cannot host or maintain any client information. You are expected to retain all financial and non-financial information including anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

**Employment of Firm Partner or Professional Employee**

The Corporation acknowledges that hiring current or former PKF O'Connor Davies, LLP personnel participating in the engagement may be perceived as compromising our objectivity, and depending on the applicable professional standards, impairing our independence in certain circumstances. Accordingly, prior to entering into any employment discussions, with such known individuals, you agree to discuss the potential employment, including any applicable independence ramifications, with the engagement partner responsible for the services.

In addition, during the term of this Engagement Letter and for a period of one (1) year after the services are completed, we both agree not to solicit, directly or indirectly, or hire the other's personnel participating in the engagement without express written consent. If this provision is violated, the violating party will pay the other party a fee equal to the hired person's annual salary in effect at the time of the violation to reimburse the estimated costs of hiring and training replacement personnel.

Town of Islip Economic Development Corporation  
January 8, 2024

**Confirmation and Other**

Brian Petersen is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

GAGAS require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the contract. Our latest peer review report accompanies this letter.

We will provide copies of our reports to the Corporation; however, management is responsible for distribution of the reports and the Schedule. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Our audit engagement for each year ends on delivery of our audit report covering that year. Requests for services other than those included in this engagement letter will be agreed upon separately.

PKF O'Connor Davies LLP ("LLP") and PKF O'Connor Davies Advisory LLC ("Advisory") practice in an alternative practice structure in accordance with applicable law, regulations and professional standards. LLP provides attest services to its clients. Advisory is not a registered CPA firm and does not provide audit or attest services. LLP has a contractual arrangement with Advisory, whereby Advisory provides LLP with professional and support personnel to perform professional services on behalf of LLP. In connection with our services, we may share information that we currently have and/or receive in the future between LLP and Advisory. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent for LLP, Advisory and its employees to share confidential information between LLP and Advisory. LLP and Advisory have policies in place that require their employees to maintain as confidential all client information that is not otherwise publicly available.

All rights and obligations set forth herein shall become the rights and obligations of any successor firm to PKF O'Connor Davies, LLP by way of merger, acquisition or otherwise.

If this letter correctly expresses your understanding of the terms of our engagement, including our respective responsibilities, please sign the enclosed copy where indicated and return it to us.

We are pleased to have this opportunity to serve you.

Very truly yours,

*PKF O'Connor Davies, LLP*

**PKF O'Connor Davies, LLP**

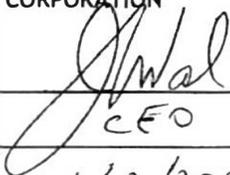
Enc.

Town of Islip Economic Development Corporation  
January 8, 2024

The services and terms described in the foregoing letter are in accordance with our requirements and are acceptable to us.

**TOWN OF ISLIP ECONOMIC DEVELOPMENT CORPORATION**

MANAGEMENT SIGNATURE:

  
\_\_\_\_\_

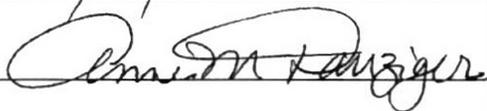
TITLE:

CEO  
\_\_\_\_\_

DATE:

1/12/2024  
\_\_\_\_\_

GOVERNANCE SIGNATURE:

  
\_\_\_\_\_

TITLE:

\_\_\_\_\_

DATE:

1/17/2024  
\_\_\_\_\_

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 17**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Authorization for the Supervisor to sign any and all documents in support for NYS Senate Bill S.3135 and NYS Assembly Bill A.174.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON JANUARY 23, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Michael P. Walsh, Esq.**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

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**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

This resolution proposes that the Town Board express its support for NYS Senate Bill S.3135 and Assembly Bill A.174, and would authorize the Supervisor to sign any and all necessary documents in furtherance of this legislation, including but not limited to letters of support for the abovenamed bills. The Proposed legislation in question would expand police authority to test drivers suspected of driving under the influence of illegal drugs and enhance penalties for those found guilty of driving under the influence of illegal drugs.

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**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: The Town of Islip Residents
  2. Site or location effected by resolution: The Town of Islip
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

\_\_\_\_\_  
**Signature of Commissioner/Department Head Sponsor**

2/9/2024  
\_\_\_\_\_  
**Date**

February 13, 2024

Resolution # 17

WHEREAS, in 2020, traffic fatalities increased sharply (4.6 percent) even as vehicle miles traveled dramatically declined. Research from five East Coast trauma centers showed that nearly one in four of seriously or fatally injured drivers tested positive for multiple categories of drugs. (Source: The National Highway Traffic Safety Administration); and

WHEREAS, in New York, 400 of fatal and injury crashes in 2020 were drug-related; and WHEREAS, The National Highway Traffic Safety Administration (NHTSA) reported in June of 2021 that nationally 56% of drivers involved in serious injury and fatal crashes tested positive for at least one drug; and

WHEREAS, the rising number of roadway fatalities was described by U.S. Transportation Secretary Pete Buttigieg as a national crisis on March 2, 2022; and

WHEREAS, with the legalization of adult use cannabis and the continued problems associated with "synthetic drugs," New York's laws regarding driving under the influence of drugs need to be updated to ensure public safety on the roads; and

WHEREAS, multiple substance impaired driving is underreported due to challenges in detecting and identifying drug involvement but multiple pilot programs to expand drug testing revealed that significant proportions of drivers with illegal blood alcohol content (BAC) limits also tested positive for drugs; and

WHEREAS, New York is only one of a handful of states that requires a drug to be listed in statute to trigger a drugged driving violation, but the list does not keep pace with the proliferation of rapidly changing synthetic drugs; and

WHEREAS, the result of not updating the list is that impaired drivers are allowed to endanger themselves and others with impunity; and

WHEREAS, the purpose of NYS Senate Bill S.3135 and NYS Assembly Bill A.174 are to update and modernize New York's laws regarding driving while impaired by drugs; and

WHEREAS, NYS Senate Bill S.3135 and NYS Assembly Bill A.174 would correct the many issues described above by amending the definition of drug in the Vehicle and Traffic Law to include "any substance or combination of substances that impair, to any extent, physical or mental abilities." This language would combat the growing number of synthetic drugs that have the chemical composition constantly changed to avoid enforcement; and

WHEREAS, the terms "impaired" and "intoxicated" have distinct meanings but have not been statutorily defined leading to uncertainty. Bills S.3135 AND A.174 codify the definitions enunciated more than 40 years ago by the Court of Appeals in *People v. Cruz*, 48 N.Y.2nd 419 (1979) and *People v. Ardila*, 85 N.Y.2nd 846 (1995) and extends them to all impairing substances. Courts and practitioners had been familiar with the application of these terms until a recent Appellate Division decision conflated them in *People v. Caden N.*, 189 A.D.3rd 84 (3rd Dept.2020). This legislation will re-establish "impaired" and "intoxicated" as separate standards; and

WHEREAS, the two standards are necessary to recognize the distinct and scientifically supported danger of drug impaired driving; and

WHEREAS, these bills would also update New York law regarding field testing for drugged driving to include the use of oral/bodily fluids. This testing screens for the recent use of multiple types of drugs. Scientifically establishing recency will assist law enforcement to properly

identify actually impaired drivers. Oral fluid testing has been the subject of dozens of studies and pilot programs over more than a decade. NHTSA published an evaluation of On-Site Oral Fluid Drug Screening Technology in April 2021 and identified methods that meet established accuracy and sensitivity standards. Non-invasive oral fluid testing will reduce the number of dangerously impaired drivers on New York's roadways; and

WHEREAS, Vehicle and Traffic Law Section 1194(1)(b) requires drivers to submit to a field test at the request of a police officer. Section 1800(a) makes it a traffic infraction to violate any of the provisions of the Vehicle and Traffic Law. Recent court decisions have invalidated charging a traffic infraction for refusing to submit to a field test. There is no longer a consequence for violating this mandatory public safety provision. Bills S.3135 and A.174 provide that refusing to submit to a field test is a traffic infraction; and

WHEREAS, it is well-settled that states have a paramount interest in preserving public highway safety. Administrative license sanctions encouraging testing are commonplace and appropriate tools in New York's efforts to prevent impaired driving and save lives. This legislation corrects disparate court decisions that provide different standards for consenting to a chemical test and refusing; and

WHEREAS, these bills will also expand the circumstances where a court can order a compulsory chemical test in a suspected drunk or drugged driving crash; and

WHEREAS, these bills update the law regarding suspension of licenses pending prosecution by adding drugged drivers with charges supported by testing or admissions. The provision reflects the bills' updates to the definitions of driving while under the influence of drugs and are meant to keep dangerous drivers off the road pending prosecution; and

WHEREAS, the Town Board desires to support NYS Senate Bill S.3135 and NYS Assembly Bill A.174.

NOW, THEREFORE, on motion of Councilman \_\_\_\_\_, seconded by Councilman \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby strongly supports NYS Senate Bill S.3135 as advocated by N.Y. Sen. John W. Mannion, N.Y. Sen. Monica R. Martinez, N.Y. Sen. Mario Mattera, N.Y. Sen. Joseph P. Addabbo Jr., N.Y. Sen. Jacob Ashby, N.Y. Sen. Dean Murray, N.Y. Sen. Peter Oberacker, N.Y. Sen. Anthony H. Palumbo, N.Y. Sen. Jessica Ramos, N.Y. Sen. Rob Rolison, N.Y. Sen. James Tedisco, N.Y. Sen Kevin Thomas, and N.Y. Sen. Alexis Weik, and NYS Assembly Bill A.174 as advocated by Assemblyman William B. Magnarelli, Assemblyman Steve Stem, Assemblymember Monica P. Wallace, Assemblywoman Carrie Woerner, Assemblymember Marianne Buttenschon, Assemblywoman Gina L. Sillitti, Assemblyman Fred Thiele, Assemblywoman Kimberly Jean- Pierre, Assemblymember Chris Burdick, Assemblyman Albert A. Stirpe, Assemblymember Karen McMahon, Assemblymember Jonathan Jacobson, Assemblywoman Taylor Darling, Assemblyman Jeffrey Dinowitz, Assemblymember Juan Ardila, Assemblymember MaryJane Shimsky, Assemblymember Manny De Los Santos, Assemblymember Jo Anne Simon, Assemblywoman Dana Levenberg, Assemblyman Michael Durso, and Assemblyman Keith Brown; and be it further

RESOLVED, that the Town Board of the Town of Islip authorizes the Supervisor to sign any and all necessary documents, including but not limited to letters of support for NYS Senate Bill S.3135 and NYS Assembly Bill A.174.

Upon a vote being taken, the result is

**MEMORANDUM FROM:  
OFFICE OF THE TOWN ATTORNEY**

**No. 18**

TO: SUPERVISOR ANGIE M. CARPENTER  
COUNCILMAN JAMES P. O'CONNOR  
COUNCILMAN JORGE C. GUADRÓN  
COUNCILMAN JOHN M. LORENZO  
COUNCILMAN MICHAEL MCELWEE, JR.

FROM: MICHAEL P. WALSH, TOWN ATTORNEY

RE: TOWN BOARD DISCUSSION AGENDA

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**Town Board approval for the support for Suffolk County District Attorney Raymond A. Tierney's public campaign to reform NYS law in connection with the opioid crisis and authorization for the Supervisor to sign any and all related documents.**

FOR INCLUSION ON THE TOWN BOARD DISCUSSION AGENDA ON JANUARY 23, 2024 AT 2:00PM.

SHOULD YOU HAVE ANY QUESTIONS, OR IF YOU REQUIRE ADDITIONAL INFORMATION RELATIVE TO THE ATTACHED, PLEASE CONTACT:

**Michael P. Walsh, Esq.**

IF YOU HAVE ANY COMMENTS, PLEASE ADVISE AS SOON AS POSSIBLE.

enclosure:

cc: LINDA D. VAVRICKA, TOWN CLERK  
JOSEPH LUDWIG, COMPTROLLER  
TRACEY KRUT, CHIEF OF STAFF

**TOWN OF ISLIP  
SPONSOR'S MEMORANDUM  
FOR TOWN BOARD RESOLUTIONS**

---

**INSTRUCTIONS:** All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

---

**PURPOSE:** Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

This resolution proposes that the Town Board express its support for Suffolk County District Attorney Raymond A. Tierney's public campaign to reform NYS law. Specifically, it supports Mr. Tierney's efforts to change the law to recognize the families of those lost to fentanyl as "victims" and to criminalize the possession of Xylazine, a legal drug used to "cut" illegal drugs.

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**SPECIFY WHERE APPLICABLE:**

1. Entity or individual benefitted by resolution: Town of Islip Residents
  2. Site or location effected by resolution: The Town of Islip
  3. Cost: N/A
  4. Budget Line: N/A
  5. Amount and source of outside funding: N/A
- 

**ENVIRONMENTAL IMPACT:** What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number \_\_\_\_\_. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
- 

\_\_\_\_\_  
**Signature of Commissioner/Department Head Sponsor**

2/9/2024

\_\_\_\_\_  
**Date**

February 13, 2024

Resolution # 18

WHEREAS, the misuse of and addiction to opioids, including prescription pain relievers, heroin, and synthetic opioids such as fentanyl, which has defined the opioid epidemic is a serious national crisis that affects public health as well as social and economic welfare; and

WHEREAS, New York and the rest of the country are five years into an opioid public health emergency; and

WHEREAS, in 2021, the number of deaths from drug poisoning surged to nearly 107,000 nationally, and more than 5,800 in New York State; and

WHEREAS, in 2022, the Centers for Disease Control and Prevention (CDC) estimates that 110,757 people lost their lives to drug poisonings in the United States; and 399 lives were lost to drug poisonings in Suffolk County alone; and

WHEREAS, while New York State (NYS) is still tallying their numbers for 2022, fatalities and death rates grew across all racial and ethnic groups, increasing nearly five-fold for Black New Yorkers, quadrupling for Hispanic or Latino New Yorkers, and tripling for White New Yorkers; and

WHEREAS, every day, approximately 300 people die from drug poisoning, nationally; and

WHEREAS, regardless of the above, NYS legislators have seen fit to require someone to possess at least 8 oz. of fentanyl before bail may be set. Anything less than 8 oz., and the defendant must be released back onto the streets; and

WHEREAS, currently, NYS law fails to recognize that families of those lost to fentanyl are "victims", NYS law specifically excludes these families from financial compensation, Xylazine (a tranquilizer used to sedate large livestock animals) is used by drug dealers to "cut" their drugs, but is currently perfectly legal to possess in NYS, and NYS fails to recognize the reality that drug dealers who peddle this poison are, in fact, dealing death; and

WHEREAS, prosecutors may only charge the sale of fentanyl and there currently exists no prosecution available that is commensurate with the damage done; which is why we must urge NYS lawmakers to pass laws which prohibit these deadly acts; and

WHEREAS, the Town Board of the Town of Islip desires to support Suffolk County District Attorney Raymond A. Tierney's public campaign held on January 8, 2024, at the New York State Capital, Albany New York.

NOW, THEREFORE, on motion of Councilman \_\_\_\_\_, seconded by Councilman \_\_\_\_\_, be it

RESOLVED, that the Town Board of the Town of Islip hereby strongly supports Suffolk County District Attorney Raymond A. Tierney's efforts for a change in NYS law to recognize that families of those lost to fentanyl are "victims", a NYS law specifically introduced to include these families from receiving financial compensation, a NYS law to make the Xylazine drug illegal to possess, and a NYS law to recognize that drug dealers who peddle this poison are, in fact, dealing death; and be it further

RESOLVED, that the Town Board of the Town of Islip authorizes the Supervisor to sign any and all necessary documents, including but not limited to letters of support for Suffolk County District Attorney Raymond A. Tierney's public campaign and efforts for a change in NYS law to

recognize that families of those lost to fentanyl are "victims", a NYS law specifically introduced to include these families from receiving financial compensation, a NYS law to make the Xylazine drug illegal to possess, and a NYS law to recognize that drug dealers who peddle this poison are, in fact, dealing death.

Upon a vote being taken, the result is