

April 13, 2022

Mr. Timothy Kehoe
Purchasing Manager
Erie 1 BOCES
355 Harlem Road
West Seneca, New York 14224

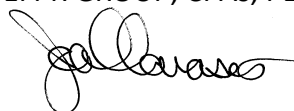
Dear Mr. Kehoe:

Attached are two copies of our cost proposal to provide continuing internal audit services to the Niagara Wheatfield Central School District for the year ending June 30, 2024, and four option years ending June 30, 2025, 2026, 2027 and 2028.

Please call me if you have any questions with regard to this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read 'J. Marasco', is written over the typed name.

James I. Marasco, CPA, CFF, CFE, CIA
Managing Partner

JIM:kms

Enclosures

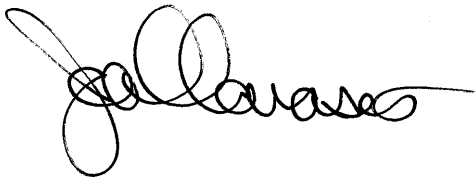
Niagara Wheatfield Central School District

COST PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

- a. Name of Firm: EFPR Group, CPAs, PLLC
- b. The person signing the proposal indicated below is entitled to represent the EFPR Group, CPAs, PLLC, empowered to submit the bid and authorized to sign a contract with the Niagara Wheatfield Central School District.
- c. The total all-inclusive maximum price for the risk assessment for the year ending June 30, 2024, and four option years ending June 30, 2025, 2026, 2027 and 2028 will be as follows:

June 30, 2024	\$	6,500
June 30, 2025		6,700
June 30, 2026		6,900
June 30, 2027		7,100
June 30, 2028		<u>7,300</u>

These are the ALL-INCLUSIVE FEES to be charged to the District and include all costs, including report reproduction and similar expense (travel, phone, clerical, postage, etc.).



Authorized Signature
James I. Marasco, CPA, CFF, CFE, CIA
Managing Partner

April 13, 2022

Date

Niagara Wheatfield Central School District

COST PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Rates for Additional Professional Services

In the event additional services, outside of the scope of services listed in our proposal, are requested by the Niagara Wheatfield Central School District, the discounted hourly rates to be billed for these services for the year ending June 30, 2024 will be as follows:

Partner	\$ 200
Director	150
Senior accountant	100
Staff accountant	<u>90</u>

Any such additional work shall be performed only if set forth in an addendum to the contract between the Niagara Wheatfield Central School District and the EFPR Group, CPAs, PLLC.

Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billing shall cover a period of not less than a calendar month.