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**Louis M. Speranza**  
**Certified Public Accountant**  
**4323 Richwood Drive**  
**Hamburg, New York 14075**  
**716-926-9196**

**Employment**

**Tax Auditor**

NYS Tax Department

12/01-6/13

Supervisor Kerry Berlinger

Auditing of corporate and individual business taxpayers for tax compliance, process assessments, educate taxpayers on tax compliance, case write ups, audit reports  
10 weeks of travel per year to audit out of state taxpayers with NYS nexus

**Assistant Controller/Acting Controller**

Computer Task Group

01/98-07/2001

Supervisor Carolyn Balkin

Responsible for \$150 million multi-site division, supervised 23 staff members, financial statement preparation, budget preparation, financial forecasting, liaison with field management, annual audit, employee reviews

**Assistant Financial Reporting Manager**

Smithsonian Institution

01/94-09/97

Supervisor Elard Phillips

Preparation of tax forms 990 and 990T including preparation of all supporting schedules, financial statement preparation, annual audit coordinator, tax and financial reporting research

**Controller**

Integrated Oil and Gas Services, Inc

04/90-12/92

Supervisor Willard Clarey

Management of all financial and operational accounting for 3 energy divisions including financial statements, tax preparation, job costing, receivables, payables, collections, and supervision of staff

**Senior Accountant/Auditor**

Stegmeier and Smith CPA's

06/87-04/90

Supervisor Rick Smith 716-856-3300

Auditing, preparation of Federal and State corporate and individual tax returns, tax planning and strategy implementation  
for corporate and individual tax clients, tax research and representation of clients involved in federal and state tax audits

**Education**

Canisius College, Buffalo NY, BS Degree, Accounting Major

Bishop Timon HS, Buffalo NY, College Entrance Diploma

References furnished upon request

## EMPLOYMENT AGREEMENT

This Agreement is made by and between the Board of Education of the **FRONTIER CENTRAL SCHOOL DISTRICT** (hereinafter called the "Board", or "District") and, Louis M. Speranza, residing at 4323 Richwood Drive, Hamburg, NY 14075 (hereinafter called the "Internal Claims Auditor").

### WITNESSETH

**WHEREAS**, the Board has offered the following terms and conditions of employment to the Internal Claims Auditor, and

**WHEREAS**, the Internal Claims Auditor holds office at the pleasure of the Board of Education as provided by the Education Law §1709(20-a); and

**WHEREAS**, it is acknowledged that a written contract specifying the terms and conditions of the Internal Claims Auditor's employment by the District will provide the basis for effective communication and future understanding between the parties;

**NOW, THEREFORE**, in consideration of the agreements hereinafter set forth and for other good and valuable consideration the parties agree as follows:

1. **ESTABLISHMENT OF TERMS AND CONDITIONS OF EMPLOYMENT:**

The Board, in accordance with a resolution duly moved, seconded and adopted at a meeting held on November 3, 2015, hereby establishes the following terms and conditions of employment for the Internal Claims Auditor.

2. **ACCEPTANCE BY INTERNAL CLAIMS AUDITOR:**

The Internal Claims Auditor hereby accepts the terms and conditions of employment and agrees to perform to the best of his ability, the duties of such position.

3. **INTERNAL CLAIMS AUDITOR'S DUTIES AND RESPONSIBILITIES:**

The duties and responsibilities of the Internal Claims Auditor shall be defined in the Job Description adopted by the Board, and as modified by it from time to time.

4. **COMPENSATION:**

[A] The hourly rate of \$22.00 per hour for up to 20 hours per month will be paid in accordance with the rules of the Board governing salary payments.

[B] The Internal Claims Auditor's hourly rate for each subsequent twelve (12) month period of employment shall be determined by the Board no later than July of each year.

[C] Any increase in the Internal Claims Auditor's hourly rate shall be in the form of a written amendment to this Agreement.

5. **PERFORMANCE EVALUATION:**

The President of the Board of Education and Superintendent shall meet at least once annually with the Internal Claims Auditor to formally assess the Internal Claims

Auditor's performance, which shall be reported to the Board. The Board shall meet with the Internal Claims Auditor in executive session to review said evaluation upon the request of the Board or of the Internal Claims Auditor.

6. **TERMINATION:**

This agreement may be terminated at any time by a resolution duly adopted by the Board. The Internal Claims Auditor may terminate this agreement by providing written notice of said termination to the District Clerk no less than thirty (30) days prior to its effective date.

7. **SEVERABILITY:**

The invalidity or unenforceability of any provision shall in no way affect the validity or enforceability of any other provision.

**IN WITNESS WHEREOF**, the parties hereto have set their hands and seals the day and year first above set forth.

**BOARD OF EDUCATION OF THE  
FRONTIER CENTRAL SCHOOL DISTRICT**

**INTERNAL CLAIMS AUDITOR**

\_\_\_\_\_  
**Janet MacGregor Plarr, Board of Education President**

\_\_\_\_\_  
**Louis M. Speranza**

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**Date**

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

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