Peter J. Polcari, CPA
216 Sollas Court
Ridgewood, NJ 07450

August 1, 2025

Linden Housing Authority
Board of Commissioners
1601 Dill Avenue
Linden, NJ 07036

To the Board of Commissioners,

As of July 31, 2025, Peter J. Polcari, CPA is terminating my professional relationship with the Linden Housing Authority and will no longer render services to you.

My services to you were comprised of the Fee Accounting Services for the Linden Housing Authority and are being concluded as of July 31, 2025.

Work In Process:
As of the date of this letter, I have no work-in-process for the Linden Housing Authority. All work for the month of July has been completed.

Outstanding Fees:
There are no fees that remain due and payable to me as the Linden Housing Authority has compensated me through the month of July, 2025.

Items for Linden Housing Authority Follow-up:
You should consult with the successor CPA firm you select as soon as possible regarding the following items:

1. *The LHA FYE 9/30/26 Budget as approved by the Board of Commissioners has been submitted to NJDCA for approval. Once approved by NJDCA the Budget must be adopted by the Board of Commissioners and then resubmitted to NJDCA as the "Adopted" Budget. This typically occurs in September, prior to the start of the new fiscal year.*
2. *The Unaudited FYE 9/30/25 financial documents must be submitted to HUD on the REAC System once the year is closed and finalized. This will be due no later than sixty (60) days subsequent to the end of the fiscal year.*
3. *The Executive Director informed me that she submitted the Annual Plan, the 5-Year Plan, and the Capital Fund Document Package for the Linden Housing Authority as required by HUD.*

I recommend having your successor CPA firm review these items as they become due and/or returned from the various agencies.

Client Record and Data Retention:
I have previously returned all original records you may have provided to me in connection with my Fee Accounting engagement with you. My workpaper files are the property of my firm and should be maintained by me in accordance with the firm record retention policy. To that end, I would like to set up a mutually convenient time for me to obtain my workpapers from your office as they have been left on your premises for the convenience of both myself and the LHA staff. Please let me know a convenient time for me to pick the workpapers up and I will make myself available. I will certainly consider any requests for copies of documents in my workpaper files from your successor firm. I will cooperate with any successor you designate to me in writing, in accordance with the AICPA Code of Professional Conduct. However, providing such copies is at my discretion.

Please direct all questions to Peter J. Polcari, CPA at 201-650-0618 or you may email me at Polcarifamily@aol.com.

Very truly yours,

Peter J Polcari, CPA

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