

CONTRACT FOR PROFESSIONAL SERVICES
SPECIAL AUDITING SERVICES

BETWEEN:

THE TOWNSHIP OF WARREN, a New Jersey municipal corporation, in the County of Somerset, with principal offices at 46 Mountain Blvd., Warren, New Jersey 07059, hereinafter designated as "Contracting Unit" or "Township",

AND:

NISIVOCCIA, LLP, a professional auditing company of the State of New Jersey, hereinafter designated as "Professional Consultant", located at 200 Valley Road, Suite 300, Mt. Arlington, New Jersey 07856.

THIS AGREEMENT WITNESSETH that, in consideration of the mutual covenants herein expressed, the Contracting Unit and the Professional Consultant agree as follows:

1. Scope of Employment.

The Professional Consultant is hereby retained by the Contracting Unit to perform a detailed audit of the Township's Affordable Housing Development Fees collected for permits issued between January 1, 2015 through April 30, 2021 for which affordable housing development fees were required to be collected (the "Audit Period") and to perform all of the services set forth in the Request for Proposals issued by the Township on July 7, 2021, attached hereto as **Exhibit A** and made a part hereof, and the Professional Consultant's proposal (the "Proposal") attached hereto as **Exhibit B** and made a part hereof (collectively the "Professional Services"). It is understood and agreed that the Professional Services shall be performed in conformity with the rules and regulations promulgated by the New Jersey Division of Local Government Finance and by generally accepted auditing practices utilized by registered accountants in the State of New Jersey. To the extent anything in the Request for Proposals is inconsistent with the terms of the Proposal or this Contract, the Request for Proposals and this Contract shall govern. Professional Consultant will have access to all permit files within the Construction Department and all audited financial statements and financial and banking records of the Township related to the affordable housing development fees. Professional Consultant will also be provided with all internal affordable housing development fees collection policies. The Professional Consultant shall coordinate its tasks under this Contract with the Township's CFO, Karen DeNave (ext. 230).

2. Term.

This Contract shall cover the period September 23, 2021, through December 31, 2021 and will culminate through the issuance of a formal report to the Township (the "Final Report"), unless otherwise extended by the Contracting Unit. If the Professional Consultant is required to make one or more formal presentation(s) of its findings as detailed in the Final Report to the Township Committee, said presentation(s) shall be included in the Fee Cap.

3. Consideration.

For the Professional Services set forth in paragraph 1 above, the consideration shall not exceed the aggregate sum of Fifteen Thousand (\$15,000.00) Dollars (the "Fee Cap"), plus any and all reasonable out of pocket costs. The Fee Cap may only be exceeded upon the prior approval of the Township Committee.

The consideration for services shall be paid as vouchers are submitted and approved by the contracting unit.

4. Assignment.

This Contract shall not be assigned by the Professional Consultant.

5. Affirmative Action.

a. Professional Consultant shall not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. Except with respect to affectional or sexual orientation, consultant will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. Such action shall include, but not be limited to the following: employment upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Professional Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

b. Professional Consultant where applicable, will in all solicitations or advertisements for employees placed by or on behalf of it state that all qualified applicants will receive consideration for employment without regard to their age, race, creed, color national origin, ancestry, marital status, sex, affectional or sexual orientation.

c. Professional Consultant where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or

other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

Professional Consultant where applicable, agrees to comply with the regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31, et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

d. Professional Consultant agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31, et seq., as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31, et seq., as amended and supplemented from time to time.

e. Professional Consultant agrees to inform in writing all recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

f. Professional Consultant agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

g. Professional Consultant agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and conforms with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

h. Professional Consultant shall furnish the reports or other documents to the Affirmative Action Office as may be requested by the Office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Affirmative Action office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (N.J.A.C. 17:27).

6. EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITIES.

a. The Professional Consultant and the Contracting Unit do hereby agree that the provisions of Title II of the Americans with Disabilities Act of 1990 (the "Act") (42 U.S.C. §12101 *et seq.*), which Prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereunto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Contracting Unit pursuant to this contract, the Professional Consultant agrees that the performance shall be in strict compliance with the Act. In the event that the Professional Consultant, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the Professional Consultant shall defend the Contracting Unit in any action or administrative proceeding commenced pursuant to this Act. The Professional Consultant shall indemnify, protect, and save harmless the Contracting Unit, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The Professional Consultant shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Contracting Unit's grievance procedure, the Professional Consultant agrees to abide by any decision of the Contracting Unit, which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the Contracting Unit or if the Contracting Unit incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the Professional Consultant shall satisfy and discharge the same at its own expense.

b. The Contracting Unit shall, as soon as practicable after a claim has been made against it, give written notice thereof to the Professional Consultant along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the Contracting Unit or any of its agents, servants, and employees, the Contracting Unit shall expeditiously forward or have forwarded to the Professional Consultant every demand, complaint, notice, summons, pleading, or other process received by the Contracting Unit or its representatives.

c. It is expressly agreed and understood that any approval by the Contracting Unit of the Professional Legal Services provided by the Professional Consultant pursuant to this contract will not relieve the Professional Consultant of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Contracting Unit pursuant to this paragraph.

d. It is further agreed and understood that the Contracting Unit assumes no obligation to indemnify or save harmless the Professional Consultant, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the Professional Consultant expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the Contracting Unit's obligations assumed in this

Agreement, nor shall they be construed to relieve the Professional Consultant from any liability, nor preclude the Contracting Unit from taking any other actions available to it under any other provisions of this Agreement or otherwise at law.

7. INSURANCE

The Professional Consultant shall purchase and maintain Professional Liability Insurance which shall be written for a limit of liability of not less than \$1,000,000.00 per claim, with a maximum deduction of \$25,000.00 (any deductible to be the responsibility of the Professional Consultant).

The Professional Consultant shall purchase and maintain such insurance as will protect it from the claims set forth below which may arise out of or result from its operations under this Agreement, whether such operations be by the Professional Consultant or by any subconsultant, or by anyone directly or indirectly employed by the Professional Consultant or by anyone for whose acts the Professional Consultant may be liable:

- a. Claims under workers' compensation, disability benefit and other similar employee benefit acts which are applicable to the work to be performed;
- b. Claims for damages because of bodily injury, or death of any person other than its employees: and
- c. The Professional Consultant's Comprehensive General and Automobile Liability Insurance shall be written for not less than the limits of liability as follows:

Comprehensive General Liability

Personal Injury \$ 500,000.00 each Occurrence
 \$1,000,000.00 Aggregate
 (Complete Operations)

Property Damage \$1,000,000.00 Each Occurrence

Comprehensive Automobile Liability

Combined Single
Limit \$500,000.00 Each Occurrence

- d. Comprehensive General Liability Insurance may be arranged under a single policy for the full limits required or by a combination of underlying policies with the balance provided by an Excess or Umbrella Liability policy.

Workers Compensation in statutory amounts.

Certificates of Insurance showing such coverages to be in force shall be filed with the Authority prior to commencement of services and shall contain a provision stating that they will not be canceled or not renewed without ten (10) days notice to the Township.

All deductible amounts shall be the responsibility of the Professional Consultant. The insurance amount contained herein shall not be construed as a limitation of the liability of the Professional Consultant or its sub-consultants, agents, employees or representatives, which shall be determined in accordance with applicable law.

8. ACCEPTANCE OF EMPLOYMENT

The Professional Consultant hereby accepts this Contract and agrees to utilize its best efforts in a timely fashion to provide the Professional Services requested. Consultant further represents that it has the education, training and experience to render the Professional Services requested in a quality manner.

10. PROFESSIONAL SERVICE

In order to insure that the retention of the Professional by the Contracting Unit constitutes a professional service, as that term is defined under the New Jersey Local Public Contracts Law, Professional Consultant represents:

- a. The services are being rendered and performed by a person authorized by law to practice a recognized profession,
- b. The practice is regulated by law, and
- c. The performance of the service requires knowledge of an advanced type in a field of learning acquired by a prolonged, formal course of specialized instruction and study as distinguished from general academic instruction of apprenticeship and training.

Professional Consultant, through execution of this Contract, represents that the limited partnership is a lawful professional service limited partnership in accordance with N.J.S.A. 42:2A-1 et seq.

11. NEW JERSEY BUSINESS REGISTRATION

Pursuant to the requirements of P.L. 2004, C. 57, the Professional Consultant agrees to provide a copy of its New Jersey Business Registration Certificate, or documentation indicating Professional Consultant's compliance with the New Jersey Business Registration Act, to the Consulting Unit prior to requesting payment of any fees.

N.J.S.A. 52:32-44 imposes the following requirements on the Professional Consultant and all subcontractors that knowingly provide goods or perform services for the Professional Consultant in fulfilling this Agreement:

- a. The Professional Consultant shall provide written notice to its subcontractors to submit proof of business registration to the Professional Consultant;
- b. Prior to receipt of final payment from the Contracting Unit, the Professional Consultant must submit to the contracting agency an accurate list of all subcontractors or attest that none was used;
- c. During the term of this Contract, the Professional Consultant and its affiliates shall collect and remit, and shall notify all subcontractors and their affiliates that they must collect and remit to the Director, New Jersey Division of Taxation, the use tax due pursuant to the Sales and Use Tax Act (N.J.S.A. 54:32-B-1 *et. seq.*) on all sales of tangible personal property delivered into this State.

A Professional Consultant, subcontractor or supplier who fails to provide proof of business registration or provides false business registration information shall be liable to a penalty of \$25 for each day of violation, not to exceed \$50,000 for each business registration not properly provided or maintained under a contract with the Contracting Unit. Information on the law and its requirements is available by calling (609) 292-9292.

11. CONFLICT OF INTEREST/CONFIDENTIALITY

Professional Consultant represents that it is not employed or retained and will not be rendering services for an individual, company, municipality or other entity which would create a conflict of interest by virtue of the services Professional Consultant is now rendering for the Contracting Unit under the terms of this agreement. Moreover, Professional Consultant represents and acknowledges that all information, strategies, positions, etc., which it gains knowledge of by virtue of this employment is confidential in nature and will not be disseminated to any third party.

12. PAY TO PLAY LAW REQUIREMENTS.

The Professional Consultant does hereby attest that neither it, nor any 10% or greater principals of the Professional Consultant's firm, have made a contribution in the period from January 1, 2020 to December 31, 2020, that is reportable pursuant to N.J.S.A. 19:44A-1 *et seq.* that, pursuant to P.L. 2004, c. 19 would bar the award of this Contract, to any of the candidate committee, joint candidates committee, or political party committee representing the elected officials of the Township of Warren as defined pursuant to N.J.S.A. 19:44A-3(p), (q) and (r) and identified by the Clerk of Warren Township. The Professional Consultant agrees

to maintain compliance with the Pay to Play Law requirements during the term of this Agreement.

At least ten (10) days prior to the award of this Contract, the Consultant shall supply to the Contracting Unit an executed Business Entity Disclosure Certification, which form is on file with the Clerk of Warren Township.

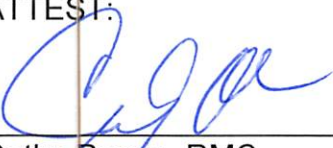
13. REQUIRED FORMS, SUBMISSIONS AND FILINGS.

In accordance with applicable law, the Professional Consultant must file with the Warren Township Clerk, prior to or simultaneously herewith (except as otherwise noted below), the following required submissions:

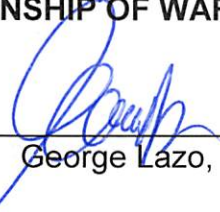
- Business Entity Disclosure Certification. (Required 10 days prior to award of Contract.)
- New Jersey Business Registration Certificate.
- Certificate of Employee Information Report. (In lieu of the Certificate, Acknowledgment of Mandatory Affirmative Action Language is required within 10 days after execution of this Contract.)
- Confirmation of Professional Liability Insurance. (Certification of Liability Insurance naming the Township as Certificate Holder/Additional Insured is required within 10 days after execution of this Contract.)
- Business Entity Annual Statement, disclosing all reportable contributions made in 2007, and NJ ELEC Confirmation of Filing of the Statement on or before April 1, 2020.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals, this 23 day of Sept, 2021.

ATTEST:


Cathy Reese, RMC
Township Clerk

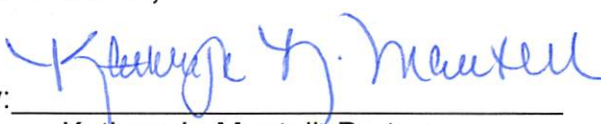
TOWNSHIP OF WARREN

By: 
George Lazo, Mayor

WITNESS:



NISIVOCCIA, L.P.

By: 
Kathryn L. Mantell, Partner

TOWNSHIP OF WARREN
RESOLUTION NO. 2021-222
AWARD OF PROFESSIONAL SERVICE CONTRACT
FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP
AFFORDABLE HOUSING FEES

WHEREAS, there exists a need for forensic audit services for the Township of Warren for the year 2021; and

WHEREAS, the Local Public Contracts Law N.J.S.A. 40A:11-1 et seq., more specifically N.J.S.A. 40A:11-5 allows for the awarding of a Contract for "Professional Services" without public advertising for bids; and

WHEREAS, the Township Committee has determined that it is in the best interest of the Township to enter into an Agreement with NISIVOCCIA LLP Accounting firm for auditing services,

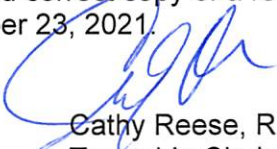
NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Warren, County of Somerset, and State of New Jersey, as follows:

1. The Mayor and Clerk are hereby authorized and directed to execute the Agreement with NISIVOCCIA LLP Accounting Firm for the performance of auditing services for the Township of Warren for the calendar year 2021.
2. This Contract is awarded without competitive bidding as a "professional service" under the provisions of the Local Public Contracts Law, more specifically N.J.S.A. 40A:11-5.
3. A certificate showing the availability of funds for the contract authorized hereby has been provided by the Chief Financial Officer and is made a part hereof, indicating that the appropriation for the within expenditure is charged to 1-01-20-100-6102 and other accounts as required.
4. The Business Entity Disclosure Certification and the Determination of Value shall be placed on file with the Township Clerk.
5. A notice of this action shall be printed in the official newspapers required by law within ten (10) days of its passage.
6. The amount of the contract shall not exceed \$15,000 unless approved by the Township Committee in advance.

INTRODUCED	SECONDED	COMMITTEE	AYE	NAY	ABSTAIN	ABSENT
	X	MAZIARZ	X			
		MARION	X			
		DINARDO	X			
X		SORDILLO	X			
		LAZO	X			

CERTIFICATION

I, Cathy Reese, Township Clerk of the Township of Warren, in the County of Somerset, New Jersey, do hereby certify the foregoing to be a true and correct copy of a resolution adopted at a meeting of the Township Committee held on September 23, 2021.


Cathy Reese, RMC
Township Clerk

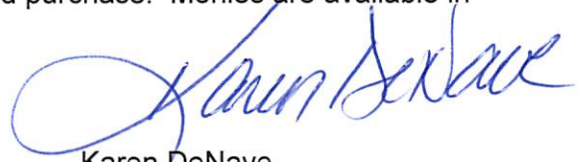
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CHIEF FINANCIAL OFFICER'S CERTIFICATION

I, Karen DeNave, Chief Financial Officer of the Township of Warren, hereby certify that adequate funds are available for the above referenced purchase. Monies are available in account # 1-01-20-100-6102.

Dated: September 24, 2021



Karen DeNave
Chief Financial Officer

1



200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973.298.8500

11 Lawrence Road
Newton, NJ 07860
973.383.6699

nisivoccia.com

Independent Member
BKR International

June 10, 2021

Honorable Mayor and Members
Of the Township Committee
Township of Warren, NJ

Governing Body Members:

We are pleased to submit this proposal to perform agreed upon procedures, as described below, for the Township of Warren collection of mandatory affordable housing fees in the Construction Department for the period of January 1, 2015 through April 30, 2021. The purpose of these procedures will be to determine if the amount of the affordable housing fees were calculated and charged correctly and in accordance with the Township's Ordinance. Additionally, we will verify that the amount of affordable housing fees calculated were collected by the Township and deposited into the Township's bank account.

The procedures to be performed would include the following:

We will review the records for construction permits issued for which affordable housing fees should have been collected during the period of January 1, 2015 through April 30, 2021 as detailed in the report of permit activity as provided by Spatial Data Logistics ("SDL"). We will exclude from this sample any permits which were issued for certified inclusionary properties, houses of worship, municipally owned properties, and non-residential properties which did renovations for which there was no change to the floor plan resulting in no requirement for affordable housing fees to be collected. We will request that the Township provide the pertinent files detailing actual assessed value as certified by the Tax Assessor used in calculating the required contribution for affordable housing. Our review shall not commence until such a time as the documentation for the full scope has been assembled and is made available to us.

During our review we will perform the following procedures:

- We will review the annual information for affordable housing receipts and compare that with the Uniform Construction Code ("UCC") fees collected for all years under review for which audited financial statements are available as of the date which our report will be dated (2015-2019).
- We will review any records which are maintained by the Township related to receipts of affordable housing fees and compare those records with the SDL report to ensure that the amounts showing as collected in both are in agreement.
- For any permits which are missing information in the report as generated by SDL, we will go back to the physical file (or digital file if it has been digitized) and appropriately back-fill the records as we find them.

- We will provide the Township with the total number of permits missing information in SDL as well as a detailed listing of the corresponding permits.
- We will ensure that the amounts that are included in the new construction assessments have been certified by the assessor, and that they are in agreement with the amounts entered into SDL.
- We will determine whether each permit is being issued for residential or commercial purposes.
- We will recalculate the amount which should have been collected by the Township using the prescribed percentages of 1.5% for residential permits and 2.5% for commercial permits.
- We will calculate any variance from the amounts originally calculated by the Township as provided in either the SDL report or the respective permit files. We will also calculate any variance in balances receivable resulting from any variances in the amount that was originally calculated versus our recalculation.
- We will trace and verify the deposit for all affordable housing fees collected. For those that we cannot trace and verify, we will provide the Township with a comprehensive list of any such permits as well as the respective amounts which should have been deposited.
- We will report our findings to the governing body of the Township and communicate whether further procedures are deemed necessary.
- Based on the information provided by the Township, for the permits issued between January 1, 2015 and April 30, 2021 for which affordable housing fees were required to be collected, we will provide the Township a detailed listing of the amounts that should have been collected versus the amounts that were actually collected and provide a total of the variance for each permit as well as the total variance for all permits issued during this period.

We estimate that it will take 2 – 4 weeks to complete our procedures from the time that the files we request are made available to us, and we are able to commence our procedures.

The fee for our services, as outlined above, is expected to be in the range of \$15,000 to \$25,000, which will be billed at a blended hourly rate of \$200 per hour. Should our time, however, be less than the stated amount, you will only be billed the lesser amount.

We appreciate the opportunity to be of service to the Township. You may indicate approval of this proposal by signing and dating the copy of this letter provided and returning it to us.

Respectfully,



Kathryn L. Mantell, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Township of Warren

Acknowledged and agreed on behalf of the Township of Warren by:

Name: _____

Title: _____

Date: _____

Qualifications and Experience

Nisivoccia, LLP is one of the largest, most proficient, and well-respected auditing firms based in New Jersey

- Nisivoccia, LLP was founded by Raymond Nisivoccia in 1970.
- Accounting and auditing services represent the mainstay of our practice, constituting more than 50% of our total service revenue. In addition, the firm provides a multitude of services in the related areas of personal and corporate tax, estates and trusts, financial planning, and other management advisory services.
- Nisivoccia, LLP has 46 New Jersey Certified Public Accountants, 22 Public School Accountants and 12 Registered Municipal Accountants (all of whom are CPA's).
- Our organization includes 16 active partners:

Francis J. ("Bud") Jones, Jr.
Kathryn L. Mantell
Thomas R. Dartnell
Robert B. Charlton
Domenick J. Sarinelli
Heidi A. Wohlleb
Douglas S. Collins
Anthony P. Rispoli

Deirdre M. Hartmann
Valerie A. Dolan
John J. Mooney
Christopher Perotta
Man C. Lee
Raymond A. Sarinelli
Glenn Schwier
Christabel Valladares

- As well as 3 principals:

Andrew Kucinski
Ryan Hynson

Michael Smith

- Our organization chart also includes similar tiers of managers/supervisors, senior/junior staff accountants, paraprofessionals/ interns, and administrative staff – as well as 3 financial advisors and 3 staff in our wealth division. We are extremely fortunate and proud to have a balanced pyramid of professionals at each level within the organization which affords us leverage to service many clients with exceptional services.

Qualifications and Experience

- Our Public Entity Group will be providing the financial audit services for the Allendale Borough School District. This group of our practice has a vast knowledge of auditing governmental entities. These governmental entities include Local School Districts, Charter Schools and Commissions, Local Municipalities, County Governments, Municipal Libraries, Joint Insurance Funds, County Colleges and Municipal Utility Authorities.
- A professional firm is its people. Accordingly, we recruit and develop the best talent available to provide to our clients with outstanding professionals who are specialists in a variety of areas, including governmental and school finance. The size and diversity of our firm's client base enables us to expose our staff to a broad range of industries and organizations so that they will develop good general business sense in addition to competence as accountants and auditors.
- We have two offices in New Jersey – Mount Arlington and Newton. We, as a firm, have had long-term exposure to a wide range of governmental and other nonprofit clients. Almost 50% of our staff specializes in, and is entirely dedicated to, our governmental clients. Our current client list includes municipalities, authorities, county governments, school districts, county colleges, joint insurance funds, and libraries. In addition to the governmental units which we serve, the clients of Nisivoccia, LLP represent all facets of the economy.
- A complete listing of our governmental clients is included at the end of this section of the proposal. Please feel free to contact any of our clients regarding our practices and performance.
- Designated Contact Person:
Kathryn L. Mantell, Partner
CPA, RMA, PSA
200 Valley Road, Suite 300
Mount Arlington, NJ 07856
Phone: (973) 298-8500
FAX: (973) 298-8501
kmantell@nisivoccia.com

Engagement Team

The engagement team that will be assigned to the agreed upon procedures of the Township will be headed by partners of the firm, who will have the overall responsibility for the agreed upon procedures engagement. Our proposed engagement team will consist of an engagement partner, a consulting partner, an in-charge, and various staff accountants. Our professional staff are college graduates, many of whom are Certified Public Accountants, Registered Municipal Accountants, Public School Accountants, and hold various other professional licenses and degrees.

We feel it is important for a partner to be available during the performance of the agreed upon procedures in order to control the time spent and effectively resolve any questions that arise from the Township's management and the staff. When off site, we will return phone calls and messages daily so that we are completely accessible.

Engagement Partner – Mrs. Kathryn L. Mantell, as engagement partner, will have the direct responsibility for the planning, direction, and execution of the agreed upon procedures. She has over 35 and years of experience in governmental auditing and is a Certified Public Accountant, Registered Municipal Accountant, Public School Accountant with considerable experience in governmental and school finance.

Consulting Partner – Mr. John J. Mooney will function as consulting partner for this engagement and will support Mrs. Mantell in the planning, direction, and execution of the engagement. He has nearly 25 years of experience in governmental auditing. He is a Certified Public Accountant, Registered Municipal Accountant, Public School Accountant and Certified Municipal Finance Officer and has had considerable experience in governmental finance. For his entire career, he has serviced governmental entities of varied size and complexity. He is deeply committed to see that the best interests of all our clients are continually served.

Engagement In-Charge – Mr. Andrew Kucinski will function as the engagement in-charge and has 13 years of experience in planning and performing the agreed upon procedures. He is a Certified Public Accountant, Registered Municipal Accountant, a Public School Accountant, and a Certified Fraud Examiner. He will closely supervise all staff accountants who are assigned to the engagement and communicate regularly with the Township's management.

Resume of: KATHRYN L. MANTELL

63 Combs Hollow Road
Mendham, New Jersey 07945

Position: Partner, Nisivoccia, LLP

Education: York College of Pennsylvania; B.S.

Professional: Certified Public Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Public School Accountant, New Jersey
Series 7 License – General Securities Representative
Series 66 License – Investment Advisor Representative
Individual Producer License – Life Insurance
Individual Producer License – Health Insurance

Experience: Client experience includes planning, review and execution of annual and special audits of County Colleges, Municipalities, Counties, Municipal Utilities Authorities, New Jersey Boards of Education, Libraries, and various Federal and State grants.

Internal control reviews; assistance in preparing financial statements and budgets; accounting system design; feasibility studies, operational reviews; financial consulting projects; assistance in referendum presentations; debt offerings; tax impact analysis of capital projects; capital, debt service and related tax effect studies

**Professional and
Community Involvement:**
Member

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Registered Municipal Accountants Association of New Jersey
- Government Finance Officers' Association
- New Jersey Association of School Business Officials
- Associate Business Member Bergen, Essex, Morris, Somerset, Sussex, and Union County School Business Officials Associations

**Past Board of Directors
and Current Member
Past Trustee and Treasurer
Member and Treasurer
Co-Chairperson
Executive Board, Finance
Management and Audit
Committees, Audit Chair
Catechist and
Eucharistic Minister
Public Speaking**

- Newton Rotary Club
- Housing Partnership of Morris County
- Randolph Area Chamber of Commerce
- Somerset County Employer Legislative Committee (ELC)
- Patriot's Path Council, Boy Scouts of America
- Saint Matthew's Parish
- County and NJ School Business Official Associations, NJ School Boards Association, and Municipal Finance Officers' Association on various topics in governmental accounting and auditing.

Resume of: JOHN J. MOONEY

Position: Partner, Nisivoccia LLP

Education: Ball State University, Muncie, IN; B.S.

Professional: Certified Public Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Public School Accountant, New Jersey

Range of Experience: Nisivoccia LLP, Mount Arlington, New Jersey
1997 to Present

Client experience includes planning, review and execution of audits with concentration of engagement planning in governmental (Schools, Municipalities, Counties, Joint Insurance Funds, County Colleges, Boards of Education, and Libraries) and not-for-profit organizations. Demonstrates proficiency with respect to Government Audit Standards and single Audit engagements of a wide range of state and federal grants.

- Financial consulting projects
- Internal control reviews
- Bond and note offerings
- Assistance in preparing financial statements and budgets
- Accounting system design
- Feasibility studies
- Operational reviews
- Assistance in referendum presentations
- Tax Impact Analysis of capital projects
- Capital, Debt Service and related tax effect studies
- Proficient User of CDK and Systems 3000 School Software
- Proficient User of MSI and Edmunds Municipal/County Software

Professional and

Community Involvement:

Member of:

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Indiana Society of Certified Public Accountants
- Former Treasurer, Mt. Olive Chamber of Commerce
- Advisor, Warren County Small Business Development Center
- Knowlton Township Coach: Baseball, Soccer
- Blairstown Rotary Club

Resume of: ANDREW KUCINSKI

Position: Principal, Nisivoccia LLP

Education: Fairleigh Dickinson University; M.S.

Professional: Certified Public Accountant, New Jersey
Public School Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Certified Fraud Examiner

Experience: Extensive client experience includes planning, review and execution of audits with concentration in governmental entities (Municipalities, Counties, County Colleges, Boards of Education, and Libraries). Demonstrates proficiency with respect to Government Audit Standards and Single Audit engagements of a wide range of state and federal grants. Extensive knowledge of accounting software utilized by governmental entities. Consulting experience includes various financial consulting projects, internal control reviews, a variety of debt issuances, accounting system design, feasibility studies and operational reviews.

- Financial consulting projects
- Internal control reviews
- Bond and note offerings
- Assistance in preparing financial statements and budgets
- Accounting system design
- Feasibility studies
- Operational reviews
- Assistance in referendum presentations
- Tax Impact Analysis of capital projects
- Capital, Debt Service, and related tax effect studies
- Proficient User of CDK and Systems 3000 School Software
- Proficient User of MSI and Edmunds Municipal/County Software

**Professional and
Community Involvement:** Member of:

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Mount Olive Area Chamber of Commerce Member

