

COPY

PROPOSAL

FOR THE

ANNUAL INDEPENDENT AUDIT

OF THE

MONROE TOWNSHIP BOARD OF EDUCATION

COUNTY OF MIDDLESEX, NEW JERSEY

FOR THE FISCAL YEAR ENDED

JUNE 30, 2019

Submitted by:
Gerard Stankiewicz, CPA, RMA, PSA
Email: gstank@sklein-cpa.com

of the Firm
Samuel Klein and Company

36 West Main Street
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Freehold, NJ 07728-2291
(732) 780-2600

550 Broad Street
11th Floor
Newark, NJ 07102-4517
(973) 624-6100

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Submission Due Date: Tuesday, November 27, 2018 at 10:00 AM

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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Please reply to the Freehold office

November 21, 2018

Board President and Members of
the Board of Education
Monroe Township Board of Education
423 Buckelew Avenue
Monroe Township, New Jersey 08831

Re: Response to Request for Proposals for School District 2019 Audit Services

Dear Board Members:

I am pleased to submit this response to the Request for Proposals ("RFP") to perform the audit of the financial records of the Monroe Township Board of Education for the fiscal year ending June 30, 2019. The information contained herein provides an overview of the firm and its background and I believe answers all of the concerns of the Board as indicated in the criteria and clarifies the scope of our service and related fees.

Do not let the size of the firm intimidate you. I personally have had a physical presence in the Central Jersey area for many years and will personally assure the Board of quality and timely service as I have done in the past.

Please note that I have enjoyed my tenure with the School District for the past fifteen years. I hope I have been helpful to the Business Administrator in reviewing interim financial reports used for the Budget as well as offering tax matter consultation services at no additional cost. I also believe that I have been helpful in assisting and improving the financial reporting of the District.

In the event we are successful, I will execute an engagement letter and request that the resolution be written "Gerard Stankiewicz, CPA, RMA, PSA of the firm Samuel Klein and Company".

I wish to thank the Board Members for the opportunity to present this proposal and urge the Members to check my references. If there is any question, please do not hesitate to contact me at 732-780-2600 or on my mobile phone at 732-241-6588.

Very truly yours,



Gerard Stankiewicz, CPA, RMA, PSA
For the Firm
SAMUEL KLEIN AND COMPANY

GS/bhm

SAMUEL KLEIN AND COMPANY

FIRM PROFILE

Samuel Klein, a Certified Public Accountant and an Attorney at Law, organized the firm in 1921. For over ninety years the firm has grown to be one of the largest accounting firms in the State, as compiled by the American Institute of Certified Public Accountants.

The practice is conducted from offices at 550 Broad Street, Newark, New Jersey 07102 and 36 West Main Street, Suite 303, Freehold, New Jersey 07728, and is divided into the broad areas of specialization in commercial and governmental accounting, municipalities, schools, authorities and commissions and taxation.

The firm consists of seven partners, forty professional staff and ten support personnel. All Partners and several of the professional staff are Certified Public Accountants (CPA), and/or Registered Municipal Accountants (RMA) and/or Public School Accountants (PSA).

All Partners and Certified Public Accountants on the staff are members of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants and several are members of other State Societies. The Registered Municipal Accountants are also members of the Registered Municipal Accountants Association of New Jersey. Our Partners and staff members have held and currently hold important offices and committee positions in local and national professional, community and social organizations.

Our firm has broad and diversified experience in auditing of commercial enterprises, governmental agencies, municipalities, schools, authorities and commissions. Expertise has also been developed in the areas of taxation, management consulting, computer installations, and merger and acquisitions.

Partners and Managers

Partners:	Joseph J. Faccone	Walter P. Ryglicki
	Marvin Lustbader	Gerard Stankiewicz
	Michael McGuire	Andrew Zabiega
	Andrew P. Pascale	
Managers:	Kathleen Delgado	Kyle McAllister
	Shaheed Oglesby	Joe Vamvas
	Michael Pennell	

FIRM APPROACH AND CAPABILITIES

Our firm has implemented several quality control procedures to insure that the highest possible standards for our clients are met. We successfully completed a Quality Review in 2014 and the 2017/2018 Peer Review is pending; and have included a copy of the opinion we received herein.

Our Team Approach

For each of our clients, a Client Service Team, composed of representatives from each of our practice areas (Audit and Tax) is designated. The specialized disciplines of these personnel help assure that all of our clients' problems can be addressed by personnel familiar with the unique circumstances of the client. The team operates continuously on a coordinated basis under the overall supervision of the engagement partner/principal in maintaining the quality of our professional services to the client and in providing year-round consulting services.

Continuity of Professional Personnel

We place a very high priority on maintaining continuity of personnel in our engagements. The depth of personnel in our office gives us the ability for efficient planning and orderly job assignments in providing for continuity to clients on an on-going basis. You have our assurance that the Client Service Team will remain sufficiently intact from year-to-year to provide continuity and that all staff assigned to your engagement will be well qualified and experienced for the responsibilities assigned to them.

Firm Capabilities

Samuel Klein and Company maintains a sufficiently large, competent and courteous staff, which works exclusively in the governmental and not-for-profit area, performing audits, as well as providing management services as may be required by the client, or as may be recommended by us. The firm maintains stringent quality control standards in the conduct of engagements and reporting. The staff is closely supervised by the partners, principals and managers who have had many years of training and experience in the audits and who devote their full time to the governmental practice.

We currently serve twenty-five (25) municipalities ranging from one of the smallest to the largest in the State, the largest County, including the Constitutional Offices, all offices and agencies and other required special audits. We also serve five (5) authorities, sixteen (16) boards of education, one (1) commission, five (5) fire districts and seventeen (17) libraries.

FIRM APPROACH AND CAPABILITIES
(CONTINUED)

Quality Control

Samuel Klein and Company maintains stringent quality control standards in the conduct of engagements and reporting. Staff is closely supervised by Partners, Principals and Managers, who devote their full time to the Governmental Practice. All audit documentation and reports are reviewed by a Partner or Principal who have many years of experience and training in the audits of New Jersey Governmental Units. The firm also remains current on requirements and new developments within the State and within the "industry" through the AICPA, so vital in maintaining its skills and proper quality control standards.

Knowledge of Governmental Accounting

As indicated above, Samuel Klein and Company serves as the Statutory Auditor for a county, municipalities, school districts, authorities and other not-for-profit entities. The number of licensed PSA's and RMA's in the firm, the activities of its Partners and Principals in the RMA Association and in the governmental area of the AICPA and the vast number of man-years of experience, are indicative of our knowledge of governmental accounting, auditing, budgeting and finance. This knowledge will be applied toward serving in the capacity of Independent Auditor.

Other Capabilities

In addition to the audit and reporting function, the firm has the skills that have enabled it to render services to counties, municipalities, school districts, authorities and other governmental clients, in the following areas:

- Preparation of financial and statistical data for inclusion in Official Statements in connection with marketing of securities, including presentations at conferences on the Bond Rating at Moody's Investors Service, Inc. and Standard and Poors. Assistance to Bond Counsel and Board Secretary/Business Administrator in the preparation of required statistical and financial data.
- Preparation of financial documentation for the Local Finance Board in connection with issuance refunding bonds and appearances before the Board at hearings thereon and for other matters.
- Preparation of SEC Continuing Disclosure Document in accordance with SEC Rule 15c-2-12.
- Review of accounting system and procedures, budgetary procedures and computer system.
- Assistance to department heads in implementing better accounting and/or sufficient audit trail procedures.
- Assistance in capital budget/project sizing and related debt and tax rate implications.

FIRM APPROACH AND CAPABILITIES
(CONTINUED)

Other Capabilities (Continued)

- At various times performance of "*limited agreed upon procedure*" type audits or review based on needs or areas of concern of the Board of Education.
- Single Audits for both Federal and State if funding sources exceed \$750,000 threshold.
- Available to Board Members, Superintendent and Business Administrator for telephone consultation related to financial/budget/audit matters.

Other Criteria

We affirm that we are properly licensed for public practice as Certified Public Accountants, Licensed Registered Municipal Accountants and also Licensed Public School Accountants.

We affirm that we meet the independence requirements of the Government Auditing Standards, recent version, published by the U.S. General Accounting Office.

We affirm that we do not have a record of substandard audit work with the State of New Jersey.

We affirm that we meet any other specific qualification requirements imposed by Federal or State Law.

We affirm that we have participated in peer review and received an unqualified opinion on the review conducted in 2014; the 2017/2018 review is pending. (*Attached*)

We affirm that the Partner responsible for the engagement and all staff members have completed continuing professional education requirements in governmental accounting within the last three (3) years.

We affirm that our firm is not currently in violation of any regulatory rules and regulations that may have an impact on our operations.

We affirm that we comply with the requirements of P.L. 1975 C. 127 - Affirmative Action. Enclosed is a copy of our State Certificate of Employee Information.

We affirm compliance with the Business Registration Certificate requirements.

We affirm that we will comply with the provisions of school audits N.J.S. 18A:23-1 to 18A:23-11 and those of N.J.A.C. 6A:23-4.9(a), where applicable.

We affirm our professional liability policy limit is \$2,000,000 per claim and \$2,000,000 aggregate. Our general liability is \$1,000,000 per claim and \$2,000,000 aggregate. If we are successful in obtaining the appointment, we will obtain the correct level unless otherwise waived by the Board.

CURRENT BOARDS OF EDUCATION CLIENT LIST

<u>School District</u>	<u>Type</u>	<u>Size of Budget</u> <i>(approximate)</i>	<u>Length of Service</u>
East Newark Borough	I	\$4,000,000	30
Essex County Vocational Schools	I	\$45,000,000	13
Essex Fells	II	\$4,000,000	30
Freehold Borough *	II	\$25,000,000	29
Jamesburg *	II	\$20,000,000	1
Town of Harrison	I	\$47,000,000	40
Irvington Township	II	\$122,000,000	25
Monmouth County Vocational *	I	\$45,000,000	7
Monroe Township *	II	\$105,000,000	14
New Brunswick City	II	\$196,000,000	25
North Brunswick Township *	II	\$95,000,000	11
Old Bridge Township	II	\$153,000,000	25
Orange City	I	\$120,000,000	3
South River Borough *	II	\$25,000,000	36
Upper Township (<i>Food Service Fund only</i>) *	II	\$500,000	8

* Gerard Stankiewicz is the appointed statutory auditor

AUDIT APPROACH

Audit Approach – The approach to an independent audit of the financial records of an entity involves time for planning, review and performance of the audit with the related audit objective.

Preliminary – The planning and preliminary review is required in order to properly evaluate the extent of audit testing and verification of balances as presented. Planning and preliminary review involve inquiry and evaluation of the personnel, review of the condition of the records, and past history of that department and/or function. The review will be conducted for all revenue as well as in the finance office in the area of recording of revenues, handling of all disbursements to vendors, a review and testing of the compensation of employees and evaluation and testing of purchasing procedures.

Performance – With regards to the performance, sampling will be employed in all areas; however, if successful results from sampling are not obtained, then an expansion of that sample will occur. In addition, we will perform tests and verify the flow of transactions from all subsidiary accounting journals through to the general ledger from which the financial statements will be prepared. Our testing results will hopefully ensure that we obtain a required level of comfort as to the accuracy of the financial statements/records that are presented to us.

Objective – The goal of any audit is to provide to the Board of Education with an opinion, as to whether the financial statements are presented fairly or not, in conformance with the required accounting principles for that type of entity.

Auditor's Management Report – In addition, it is required by the State of New Jersey and General Accounting Office Standards, we will present the auditor's "Auditor's Management Report (AMR)" section of the audit. This will include certain informative comments as well as constructive improvement comments regarding the District's financial operations for the year. Some comments may require a recommendation which would require the Board of Education to act on implementation of the recommendation under a "*corrective plan of action*", which we will be happy to assist in.

A. General Audit Scope

The scope of the Audit will include an audit of the books, accounts and monies and a verification of all cash and bank balances of the Board of Education. The engagement will also include an audit of the Application of State School Aid and the following funds:

- General Fund
- Special Revenue Fund
- Capital Projects Fund
- Debt Service Funds
- Enterprise Funds
- Trust and Agency Funds
- Student Activity Funds

AUDIT APPROACH (CONTINUED)

We agree to complete the audit and audit-related documents in advance of the statutory deadline for the submission of the CAFR and related documents to the New Jersey Department of Education.

We agree to provide the following services contained in the "Scope of Services" section contained on pages 26 – 30 in the Request for Qualifications:

- Audit Services – Items 1 – 19 as per pages 26 – 27 of the RFQ
- Other Audit Services as per pages 27 – 30 of the RFQ:
 - Single Audit
 - Statistical Schedules
 - Main Audit
 - Expenditures Testing
 - October 15 - ASSA (Prior To Submission)
 - Audit Testing
 - Enterprise Fund
 - Fixed/Capital Assets

B. Timing and Planning

Planning occurs in June/July and field work commences August through November. Field work will be coordinated with the Board's business office and consideration will be given to the staff's vacation time, etc. We will, assuming adequate condition of and timely presentation of the records for audit, comply with the statutory deadline of December 5, 2019 for filing the audit.

C. Prior Auditor's Work

Not an issue; however, if this were our first audit we may need to access the prior auditor's workpapers.

D. Review of Internal Control Structure

Review of internal control structure is required prior to audit testing in order to obtain understanding as to procedures for payment of bills, payroll, revenue and various ledgers. This review should then serve as a basis for transaction testing (item J) and substantive year end work (item G).

E. Compliance Work

Compliance work done as required by State Department of Education and federal government (if necessary) for grants and revenue. Compliance work includes public contracts law testing, various "NJAC" requirements and other financial related requirements, including various filings, reports etc.

AUDIT APPROACH (CONTINUED)

F. Review of Automated Systems

Review of automated systems will occur; however, may not be needed as much as several years ago due to the increase in available “canned” software for New Jersey school districts. However, software should be monitored for upgrade on an ongoing basis. I am familiar with the present software system.

G. Substantive/Year-end Work

Substantive testing involves audit and verification either through internal procedure or external confirmation of the balances of accounts at year end as presented. Substantive testing involves expenditure and revenue items as well. The two areas of most concern are cash and accounts payable.

All financial statement balances presented for audit from the Board Secretary and Treasurer’s records are subject to testing to ascertain adequacy and to ascertain if they are presented fairly. We may, based on the results of our transaction testing (item J), have to expand our procedures.

H. Presentation of Draft/Final Reports

Draft will be reviewed with Board Secretary/Business Administrator and Superintendent at an exit conference as required by *General Accepted Government Auditing Standards* held prior to issuance and presentation to Board.

I. Workpapers

Workpapers are required to be maintained by us; however, represent confidential information and will be retained as required by Governmental Auditing Standards for a minimum of five (5) years.

J. Transaction Testing Coverage

Transaction testing is performed once the internal control review is performed and evaluated. This type of testing involves a sample of 40 to 60 payroll checks and 40-60 expenditure checks. Transaction testing involves testing a sample of transaction for all processing areas (known as an *attribute*). The goal of any audit is to have minimal errors in the test in order to move into the next phase of the audit, which is substantive testing. If transaction testing results are unfavorable (too many errors), then the sample will be expanded for further testing. Key attributes include proper supporting documentation and correct expense account coding. Additional items may be tested at our discretion. In subsequent years, testing level may be increased or decreased.

AUDIT APPROACH (CONTINUED)

K. Management's Discussion and Analysis (MD&A) and J Schedules

We will assist and in fact, provide word processing. We will locate financial data, however, any education related data will be provided by School Business Administrator/School Board Secretary.

L. Availability and Presentation of Audit

The annual audit for the year ending June 30, 2019 will be completed by November 30, 2019 and a draft of the report will be presented for exit conference.

CONCLUSION/EXECUTIVE SUMMARY

The approach of Samuel Klein and Company and my personal philosophy is one of service to the client, while, at the same time, being cognizant of a responsibility to the appropriate State regulatory agency as well as to the citizens and taxpayers comprising the entity. We, at all times, maintain our professional integrity and independence in the conduct of an engagement and in our relationship with Boards, Commissions, Governing Bodies, Officials and employees. While we have some rather sizable clients, each and every client receives the full attention of the engagement partner. We believe that the audit is a year round process and that being available for questions and consultation is a key ingredient to achieving a meaningful audit. While the goal for the district is to obtain an "unmodified" (clean) independent auditor's opinion in this ever changing environment, we believe that being involved during the year under audit enhances the operation of the district.

We believe that our qualifications are appropriate enough to properly service the district's independent auditing needs. Inasmuch as our responsibility is to that of the Board of Education, we believe that our audit procedures are beneficial to the administrative and clerical staff. We also believe that our combined years in auditing experience are beneficial to the district. We urge the administration and/or board members to contact our references.

ENGAGEMENT PARTNER

GERARD STANKIEWICZ, CPA, RMA, PSA
254 Stonehurst Boulevard
Freehold, New Jersey 07728

Position: Audit Partner, Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Science
Monmouth University
West Long Branch, NJ 07740

Professional Experience: Mr. Stankiewicz began his professional career over thirty-eight (38) years ago. Prior to becoming a partner with his previous firm, he was a Supervisor of Accounting and Auditing with an international accounting firm, where he became further involved in the auditing of large government funded programs and not-for-profit entities. Mr. Stankiewicz joined the firm Samuel Klein and Company in January of 1998 as a result of a merger.

Mr. Stankiewicz has extensive experience auditing municipalities, utilities authorities, boards of education, libraries and fire districts. In addition, he also serves many clients as financial advisor in the areas of budget consulting, capital project planning, capital budgeting, tax rates matters, utility rate studies and matters related to debt service, including projection of debt maturities, preparation of official statements, purchasing and accounting procedures, meetings with the Local Finance Board and rating agencies and any other matters related to the overall financial management system of a client.

Professional Licenses: Certified Public Accountant - New Jersey - 1983
Registered Municipal Accountant - New Jersey - 1987
Public School Accountant - New Jersey - 1986

Professional Organizations: American Institute of Certified Public Accountants
New Jersey State Society of Certified Public Accountants
Registered Municipal Accountants Association of New Jersey

Other Organizations: Former member of the Township of Freehold Zoning Board, 1993-1997

REVIEW PARTNER

WALTER P. RYGLICKI, CPA, RMA, PSA
23 Sandhurst Rd.
Lakewood, NJ 08701

Position: Audit Partner, Governmental Practice
Samuel Klein and Company
Certified Public Accountants

Education: Bachelor of Arts, Political Science
The College of Holy Cross
Worcester, Massachusetts
Additional Studies:
St. Peter's College
Jersey City, New Jersey

Professional Experience: Over thirty (30) years of experience in municipal, school and governmental accounting, auditing and finance. In addition to audit services, Mr. Ryglicki is involved with local governments and school districts in connection with budget assistance. Also, he has given lectures on various municipal and school topics.

Professional Licenses: Certified Public Accountant - New Jersey - 1982
Registered Municipal Accountant - New Jersey - 1983
Public School Accountant - New Jersey - 1983

Professional Organizations: American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Registered Municipal Accountants Association of New Jersey

KYLE McALLISTER

Position: Audit Staff, Governmental Practice

Education: Bachelor of Science
Kean University
Union, New Jersey

Professional Experience: Mr. McAllister has two (2) years experience in auditing of utilities authorities, municipalities and boards of education. He is involved in all facets of audit field work, including interfacing with client's management and office personnel.

Professional Licenses: Candidate for the Certified Public Accountant Exam.

JOSEPH J. VAMVAS

Position: Audit Staff, Governmental Practice

Education: Bachelor of Science
Monmouth University
West Long Branch, New Jersey

Professional Experience: Mr. Vamvas has two (2) years experience in auditing of utilities authorities, municipalities and boards of education. He is involved in all facets of audit field work, including interfacing with client's management and office personnel.

Professional Licenses: Candidate for the Certified Public Accountant Exam.

BARBARA PICAZ

Position: Audit Staff, Governmental Practice

Education: Bachelor of Science
Monmouth University
West Long Branch, New Jersey

Professional Experience: Ms. Picaz has one (1) year experience in auditing of utilities authorities, municipalities and boards of education. She is involved in all facets of audit field work, including interfacing with client's management and office personnel.

Professional Licenses: Candidate for the Certified Public Accountant Exam.

KRISTIN DOLAN

Position: Audit Staff, Governmental Practice

Education: Bachelor of Science
Georgian Court University
Lakewood, New Jersey

Professional Experience: Ms. Dolan has one (1) year experience in auditing of utilities authorities, municipalities and boards of education. She is involved in all facets of audit field work, including interfacing with client's management and office personnel.

Professional Licenses: Candidate for the Certified Public Accountant Exam.

PROFESSIONAL FEES

Scope of Audit

The audit will be conducted in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the provisions of the State of New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments*, the purpose of which is to express an opinion on the general purpose financial statements, compliance and internal control over financial reporting, compliance with requirements applicable to each major program and internal control over compliance and supplementary data. The audit will include all Funds under the auspices of the Monroe Township Board of Education and the report will be presented in accordance with the GASB Statement No. 34 reporting requirements.

It is anticipated that the Business Administrator/Board Secretary's Office will assist to the extent practicable in the timely and efficient completion of this engagement. It is also anticipated that the Business Administrator/Board Secretary will provide all detailed supporting documentation necessary to perform the prescribed auditing procedures mandated by the above-referenced authoritative agencies.

Included in the proposed fee is the attendance of the auditor at a work meeting and one public meeting (if necessary) for the purpose of discussing the Annual Audit Report. Also included is the submission of the required copies of the Audit Report, CAFR and Management Reports and the Synopsis of such CAFR report, the filing of the Audit Summary Worksheet and preparation of Federal Data Collection Form. Also included in the above fees is reasonable time incurred on questions regarding financial matters that affect or will enhance the audit during the fiscal year. We will prepare the CAFR, however, we may request that the Board Secretary/Business Administrator obtain various financial, statistical or other demographic data. It should be noted that the ultimate responsibility of the preparation of the CAFR is that of the District.

The auditor shall present to the Business Administrator/Board Secretary, at the time the audit is completed, copies of all worksheets prepared, including copies of adjusting journal entries, by fund, and any other relevant schedules used in the process of the auditing procedures at no cost to the Board of Education.

Proposed Fee – Annual Audit

Annual Audit – <i>basic funds except for Capital Projects Funds</i>	\$42,000.00
ASSA/DRTRS – basic required by NJDOE, not 100%	\$5,200.00
Falcon Care and Early Childhood Education	\$1,500.00
	<u>\$48,700.00</u>
ASSA/DRTRS – if desired test 100% as authorized by the Business Administrator	\$3,800.00
	<u>\$52,500.00</u>

Total fee includes audit for all funds and Application for State School Aid (ASSA).

PROFESSIONAL FEES
(CONTINUED)

Additional Non-Attest Services

As in most clients we service, it becomes necessary from time to time to perform additional services as authorized by the Board or Business Administrator. Examples of these services are special interim audits, accounting, budgetary or purchasing system reviews, financial analysis or verification of internally generated reports (primarily for the business office comfort level), assistance in the preparation of data for use in official statements, public offering of school district bonds, preparation of the annual SEC required continuing disclosure documents, financial advisory services with regard to issuance of bonds, additional audit time for the preparation of audit of the capital projects fund, however, only when a project is in process and any other matters to assist our clients in achieving a proper financial reporting system and additional requirements as mandated by the NJDOE subsequent to the date of this agreement "special agreed upon procedures audit". In addition, delivery expenses may also be billed as out-of-pocket expenses and, from time to time, although rarely needed, we may need to employ an outside specialized consultant for which we will pass those costs through as out-of-pocket expenses. (However, expenses of this nature will be cleared with the Business Office prior to the commencement of services.)

For any of the above services, we may also propose a set fee rather than bill at our standard hourly rates. Our participation in Bond Sales will be billed at a set fee inconclusive of delivery expenses.

For all other special services and conferences, consulting services, tax rate studies, implementation of any new accounting and auditing and budgeting requirements, from time to time various limited agreed upon procedures services etc. will be billed at our standard hourly rates as indicated below.

Standard Hourly Rates (Range will be in effect for 2018-2019 through 2020-2021)

	<u>From</u>	<u>To</u>
Partners or Principals	\$110.00	\$160.00
Managers or Supervisors	\$80.00	\$105.00
Staff Members and Para-Professionals	\$50.00	\$75.00

For 2019-2020, Gerard Stankiewicz or equivalent will be billed at \$160.00 per hour.

REFERENCES

Borough of Belmar

601 Main Street, Belmar, NJ 07719

Robbin Kirk, Chief Financial Officer..... (732) 681-1176
Kenneth Pringle, Former Mayor (732) 280-2400

Borough of Bradley Beach

701 Main Street, Bradley Beach, NJ 07720

Gary Englestat, Mayor (732) 236-9884
Stephen Schueler, Former Mayor..... (732) 492-0717

Borough of Helmetta

60 Main Street, Helmetta, NJ 08828

Christopher Slavicek, Mayor (732) 322-9313
Joseph Perez, Financial Chair (908) 240-2766
Nancy Martin, Former Mayor..... (732) 690-8789

Borough of Hightstown

156 Bank Street, Hightstown, NJ 08520

Larry Quattrone, Mayor (609) 490-5100
George Lang, Chief Financial Officer..... (732) 991-5307
Deborah Sporonyi, Borough Clerk / Administrator (609) 490-5100

Borough of Milltown

39 Washington Avenue, Milltown, NJ 08850

Gloria M. Bradford, Former Mayor (732) 828-0050
Denise Biancamano, Chief Financial Officer..... (732) 828-2100 x122
Ron Dixon, Councilman Financial Chair (732) 404-7445
Randy Farkas, Former Councilman..... (732) 214-9599
Robert Owens, Former Councilman..... (610) 246-7030

Borough of Roosevelt

33 North Rochdale Avenue, P.O. Box 128, Roosevelt, NJ 08555-0128

Peggy Malkin, Councilwoman & Acting Mayor (609) 448-7644
Elsbeth Battel, Former Mayor..... (609) 448-7701
Jeff Ellentuck, Former Mayor & Councilman..... (732) 616-7937

Borough of South River

48 Washington Street, South River, NJ 08882

John Krenzel, Mayor (732) 254-0194
Andrew Salerno, Former Business Administrator (848) 992-6357
Robert Szegeti, Former Mayor..... (732) 390-5732
Raymond Eppinger, Former Mayor (732) 257-1626
David Sliker, Former Council Member..... (732) 390-9221

REFERENCES
(CONTINUED)

Borough of Spotswood

77 Summerhill Road, Spotswood, NJ 08884

Ed Seeley, Mayor (980) 720-2175
Nick Polisenio, Former Mayor (732) 803-1544
Thomas Barlow, Former Mayor (732) 906-1500
Barry Zagnit, Former Mayor (732) 251-2209

Ewing Township Board of Education

2099 Pennington Road, Ewing, NJ 08618

Michael Nitti, Superintendent (609) 538-9800 x1102

Monroe Township Board of Education

423 Buckelew Avenue, Monroe Township, NJ 08831

Michael Gorski, CPA, Board Secretary/
School Business Administrator (732) 521-1500 x5209
Kathy Kolupanowich, Board President kkolupan@monroe.k12.nj.us

North Brunswick Township Board of Education

300 Old Georges Road, North Brunswick, NJ 08902

Dr. Brian Zychowski, Superintendent (732) 289-3000 x1030
Richard Liguori, Board Member (732) 672-3108

Borough of South River Board of Education

14 Montgomery Street, South River, NJ 08882

Kenneth J. Kokoszka, School Business Administrator (732) 613-4000
Regis Wyluda, Board President (908) 453-2195

LMxAC

27 Mayfield Avenue, Edison, NJ 08837

Eileen Palmer, Director (732) 750-2525

Essex County Improvement Authority

39 Wright Way, Fairfield, NJ 07004

Lucy Sapinski, Director of Operations (973) 575-0952
Steve Rother, Executive Director (973) 575-0952

Ocean Grove Sewerage Authority

PO Box 1045, Neptune, NJ 07754

Sharon Killgallon, Former Executive Director (732) 775-2299
Chuck Lodato, Former Commissioner (732) 774-7488
Joel Popkin, Chairman (732) 609-6441

REFERENCES
(CONTINUED)

Western Monmouth Utilities Authority

103 Pension Road, Manalapan, NJ 07726

Katherine Leatherman, General Manager (732) 446-9300
Stephen McEnery, Commissioner (732) 446-3324
Jeff Rosen, Chairman (732) 616-1037
Joseph Pernice, Commissioner (732) 740-5647
Steven Toubin, Former Chairman (732) 972-1385
Eric Abraham, Former Chairman (609) 924-0808
Brian Valentino, Director (732) 446-9300 x 100

Aberdeen Township Fire District #1

490 Lloyd Road, Aberdeen, NJ 07747

Vincent Vinci, President (732) 566-3704
James Lauro, Vice President (732) 566-3704

Freehold Township Fire District #1

PO Box 6903, Freehold, NJ 07728

Shyamal Joshi, Former Commissioner (732) 642-1136
John Toutouchi, Commissioner (732) 904-9774

Freehold Township Fire District #2

PO Box 896, Freehold, NJ 07728

Chip Polo, Treasurer (732) 904-2215

Jamesburg Borough Fire District #1

82 West Railroad Ave., Jamesburg NJ 08831

Brian Wright, Chairman (732) 688-0657
Dina Walker, Treasurer (732) 522-1544

Other

Michael DuPont, Esq.

McKenna, DuPont, Higgins & Stone

229 Broad Street, Red Bank, NJ 07701 (732) 741-6681

James Paganelli, Superior Court Judge

Former ECIA Executive Director (973) 464-5595

(Additional references available upon request)

MONROE TOWNSHIP BOARD OF EDUCATION
423 Buckelew Avenue
Monroe Township, New Jersey 08831
Proposal Form
AUDITING SERVICES

	Audit of June 30, 2019 CAFR, including October 15, 2018 ASSA and October 15, 2018 DRTRS
All-inclusive flat fee:	<u>\$48,700</u>

The respondent shall list on a separate sheet ALL ADDITIONAL COSTS IN DETAIL INCLUDING REIMBURSABLE AMOUNTS THAT THE BOARD SHALL BE EXPECTED TO PAY, IF APPLICABLE, IN ADDITION TO ABOVE AMOUNTS. – See pages 17-18 of proposal.

The respondent by signing this proposal form, acknowledges that he/she has carefully examined the proposal specifications and documents; and further acknowledges he/she understands and is able to render the scope of activity and services outlined in the proposal.

Name Samuel Klein and Company

Address 36 West Main Street, Suite 303 P.O. Box _____

City, State, Zip Code Freehold, NJ 07728

Federal Tax ID Number 221-481-139/000

Phone Number (732) 780-2600 Extension _____

Fax No. (732) 780-1030 E-Mail gstank@sklein-cpa.com

Authorized Agent Gerard Stankiewicz Title Partner

Agent's Signature  Date November 21, 2018

All proposals must be received no later than **Tuesday, November 27, 2018 – 10:00 AM**
All proposals are to be sent to:

Michael C. Gorski, CPA
Business Administrator/Board Secretary
423 Buckelew Avenue
Monroe Township, New Jersey 08831
Phone # 732-521-1500 ext. 5209/Fax # 732-521-1628

ACKNOWLEDGEMENT OF ADDENDA

RFP for Auditing Services

The Respondent acknowledges receipt of the hereinafter enumerated Addenda which have been issued during period of bidding and agrees that said Addenda shall become a part of this contract. The respondent shall list below the numbers and issuing dates of the Addenda.

ADDENDA NO.

ISSUING DATES

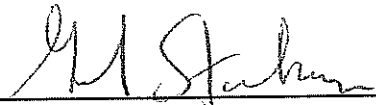
■ No Addenda Received

Name of Company Samuel Klein and Company

Address 36 West Main St, Suite 303 P.O. Box _____

City, State, Zip Code Freehold, NJ 07728

Name of Authorized Representative Gerard Stankiewicz

Signature  Date November 21, 2018

MONROE TOWNSHIP BOARD OF EDUCATION

EXHIBIT A

P.L. 1975, C. 127 (N.J.A.C. 17:27) MANDATORY AFFIRMATIVE ACTION LANGUAGE SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

- a. The contractor or subcontractor, where applicable, will 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. The contractor 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. The contractor 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. The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation.
- c. The contractor or subcontractor, 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 or applicants for employment.
- d. The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time.
- e. The contractor or subcontractor 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 P.L. 1975, c. 127, 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 P.L. 1975, c. 127, as amended and supplemented from time to time.

**MONROE TOWNSHIP BOARD OF EDUCATION
EXHIBIT A**

**P.L. 1975, C. 127 (N.J.A.C. 17:27)
MANDATORY AFFIRMATIVE ACTION LANGUAGE
SERVICE CONTRACTS (CONTINUED)**

- f. The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.
- g. The contractor or subcontractor 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.
- h. The contractor or subcontractor 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, sex, affectional or sexual orientation, and conform 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.
- i. The contractor or subcontractor shall furnish such 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).

The undersigned contractor certifies that he is aware of the commitment to comply with the requirements of P.L. 1975, c. 127 and agrees to furnish the required documentation pursuant to the (N.J.A.C. 17:27) Law.

COMPANY: Samuel Klein and Company

SIGNATURE: 
Gerard Stankiewicz, CPA, RMA, PSA

TITLE: Partner

November 21, 2018
Date

MONROE TOWNSHIP BOARD OF EDUCATION

AFFIRMATIVE ACTION QUESTIONNAIRE

1. Our company has a federal Affirmative Action Plan approval:

 X YES NO

If YES, a photostatic copy of said approval shall be submitted to the Board of Education within seven (7) working days of the notice of intent to award the contract or the signing of the contract.

2. Our company has a New Jersey State Certificate of Approval:

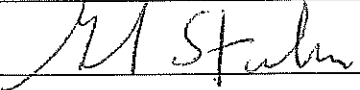
 X YES NO

If YES, a copy of the New Jersey State Certificate shall be submitted to the Board of Education within seven (7) working days of the notice of intent to award the contract or the signing of the contract.

3. If you answered NO to both questions above, an Affirmative Action Employee Information Report (AA-302) will be mailed to you. Complete the form and forward it to the Affirmative Action Office, Department of Treasury, CN 209, Trenton, NJ 08625. A copy shall be submitted to the Board of Education within seven (7) days of the notice of the intent to award the contract or the signing of the contract.

I certify that the above is correct to the best of my knowledge.

NAME: Gerard Stankiewicz

SIGNATURE: 

TITLE: Partner, CPA, RMA, PSA

DATE: November 21, 2018

MONROE TOWNSHIP BOARD OF EDUCATION

Chapter 271

**C. 271 POLITICAL CONTRIBUTION
DISCLOSURE FORM**

Required Pursuant To N.J.S.A. 19:44A-20.26


This form or its permitted facsimile must be submitted to the local unit
no later than 10 days prior to the award of the contract.

MONROE TOWNSHIP BOARD OF EDUCATION

Part I – Vendor Information

Vendor Name:	Gerard Stankiewicz of Samuel Klein and Company		
Address:	36 West Main Street, Suite 303		
City:	Freehold	State:	NJ
Zip:	07728-2291		

The undersigned being authorized to certify, hereby certifies that the submission provided herein represents compliance with the provisions of N.J.S.A. 19:44A-20.26 and as represented by the Instructions accompanying this form.


Signature

Gerard Stankiewicz
Printed Name

Partner, CPA, RMA, PSA
Title

Part II – Contribution Disclosure

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$300 per election cycle) over the 12 months for the period of November 21, 2017 to November 20, 2018 prior to submission to the committees of the government entities listed on the form provided by the local unit.

☐ Check here if disclosure is provided in electronic form.

Contributor Name	Recipient Name	Date	Dollar Amount
None	None		None

☐ Check here if the information is continued on subsequent page(s)

Date: November 21, 2018

**MONROE TOWNSHIP BOARD OF EDUCATION
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN**

Contract No: _____

Bidder: Gerard Stankiewicz, CPA, RMA, PSA, Partner
of the firm Samuel Klein and Company

**PART 1 – CERTIFICATION: BIDDERS MUST COMPLETE PART 1 BY CHECKING EITHER BOX.
FAILURE TO CHECK ONE OF THE BOXES MAY RENDER THE PROPOSAL NON-RESPONSIVE.**

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person or entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of Treasury's Chapter 25 list as a person or entity engaging in investment activities in Iran. The Chapter 25 list is found on the Division's website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Bidders must review this list prior to completing the below certification. Failure to complete the certification may render a bidder's proposal non-responsive. If the Director finds a person or entity to be in violation of law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

PLEASE CHECK THE APPROPRIATE BOX:

- ☒ I certify, pursuant to Public Law 2012, c. 25, that neither the bidder listed above nor any of the bidder's parents, subsidiaries or affiliates is listed on the N.J. Department of the Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, C. 25 ("Chapter 25 List"). I further certify that I am the person listed above, or I am an officer or representative of the entity listed above and am authorized to make this certification on its behalf. I will skip Part 2 and sign and completed the certification below.

OR

- ☐ I am unable to certify as above because the bidder and / or one or more of its parents, subsidiaries or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such may result in the proposal being rejected as none-responsive and appropriate penalties, fines and/or sanctions will be assessed by law.

PART 2 – PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN.

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one if its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

Name _____ Relationship to Bidder _____

Description of Activities _____

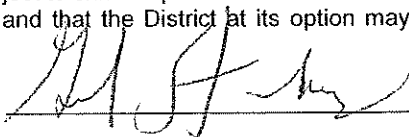
Duration of Engagement _____ Anticipated Cessation Date _____

Bidder's Contact Name _____ Contact Phone Number _____

_____ ADD AN ADDITIONAL ACTIVITIES ENTRY

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the Monmouth County Vocation School District (District) is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the District to notify the District in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the District and that the District at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Gerard Stankiewicz

Signature: 

Title: Partner, CPA, RMA, PSA

Date: November 21, 2018

MONROE TOWNSHIP BOARD OF EDUCATION

NON-COLLUSION AFFIDAVIT

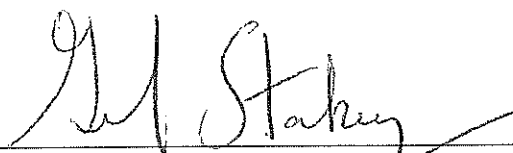
STATE OF NEW JERSEY :
: SS
COUNTY OF MONMOUTH :

I, Gerard Stankiewicz of Samuel Klein and Company, of the City of Freehold in the County of Monmouth and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am a Partner of the firm, Samuel Klein and Company, Certified Public Accountants, 36 West Main Street, Suite 303, Freehold, New Jersey 07728, the professional service entity and the bidder making the Proposal for the **Annual Audit Services** that I executed the said Proposal with full authority so to do; that I have not, directly or indirectly, entered into any agreement, participated in any collusion, discussed any or all parts of this Proposal with any potential bidders, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named bid, and that all statements contained in said Proposal and in this affidavit are true and correct, and made with full knowledge Monmouth County Vocational School District relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said project.

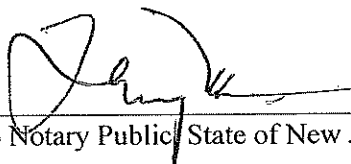
I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by Samuel Klein and Company.

Gerard Stankiewicz, Partner, CPA, RMA, PSA
of the firm Samuel Klein and Company
(Name of Contractor)



Signature (Gerard Stankiewicz, Partner
CPA, RMA, PSA)

Subscribed and sworn to before me
this 21st day of November, 2018



(Seal) Notary Public, State of New Jersey

My commission expires LANCY TAM 20
NOTARY PUBLIC OF STATE OF NEW JERSEY
MY COMMISSION EXPIRES NOV. 21, 2021

MONROE TOWNSHIP BOARD OF EDUCATION

STATEMENT OF OWNERSHIP DISCLOSURE

ALL CORPORATE OR PARTNERSHIP BIDDERS SHALL COMPLETE THIS FORM WHICH IS IN ACCORDANCE WITH P.L. 1977, CH 33 (N.J.S.A. 52:25-24-2).

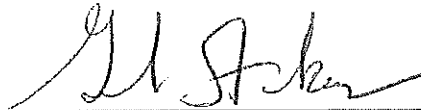
List of shareholders or partners with 10% or more of the stock or interest in said corporation or partnership (all corporate partners or shareholders owning 10% or more of the stock must disclose their shareholders as above provided).

<u>Shareholder or Partner</u>	<u>% Interest</u>	<u>Home Address</u>
Joseph Faccone	12.5	1 Unami Lane, Scotch Plains, NJ 07076
Marvin Lustbader	12.5	131 Marion Drive, West Orange, NJ 07052
Walter Ryglicki	12.5	23 Sandhurst Road, Lakewood, NJ 08701
Gerard Stankiewicz	12.5	254 Stonehurst Blvd, Freehold, NJ 07728
Michael McGuire	12.5	412 Park Pl., Roselle Park, NJ 07204
Andrew Pascale	12.5	54A Intervale Rd., Boonton, NJ 07005
Andrew Zabiega	12.5	1101 Coolidge Ave., Whiting, NJ 08759

(X) No stockholder or partner of the corporation or partnership holds 10% or more ownership.

(X) Bidder is not a corporate or partnership.

I hereby certify that the information given above is true and correct as of November 21, 2018. (Proposal Due Date November 27, 2018)



Gerard Stankiewicz, Partner, CPA, RMA, PSA
Title and Signature of Authorized Representative

If there are any questions concerning this form or its completion, refer to Statute (P.L. 1977, Ch. 33) N.J.S.A. 52:25-24.2.

CONTRACTOR/VENDOR QUESTIONNAIRE CERTIFICATION

RFP for Auditing Services

Name of Company Samuel Klein and Company
Street Address 36 West Main St, Suite 303 PO Box _____
City, State, Zip Freehold, NJ 07728
Business Phone Number (732)780-2600 Ext. _____
Emergency Phone Number (732) 241-6588
FAX No. (732) 780-1030 E-Mail gstank@sklein-cpa.com
FEIN No. 221-481-139/000
Years in Business 97 Number of Employees 45

References – Work previously done for School Systems in New Jersey

<u>Name of District</u>	<u>Address</u>	<u>Contact Person/Title</u>	<u>Phone</u>
1. <u>See References Section (page 21)</u>	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____

Vendor Certification

Direct/Indirect Interests

I declare and certify that no member of the Monroe Township Board of Education, nor any officer or employee or person whose salary is payable in whole or in part by said Board of Education or their immediate family members are directly or indirectly interested in this bid or in the supplies, materials, equipment, work or services to which it relates, or in any portion of profits thereof. If a situation so exists where a Board member, employee, officer of the board has an interest in the bid, etc., then please attach a letter of explanation to this document, duly signed by the president of the firm or company.

Gifts; Gratuities; Compensation

I declare and certify that no person from my firm, business, corporation, association or partnership offered or paid any fee, commission or compensation, or offered any gift, gratuity or other thing of value to any school official, board member or employee of the Monroe Township Board of Education.

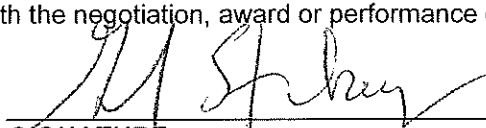
Vendor Certifications

I declare and certify that I fully understand N.J.A.C. 6A:23A-6.3(a)(1-4) concerning vendor contributions to school board members.

I certify that my company is not debarred from doing business with any public entity in New Jersey or the United States of America.

I further certify that I understand that it is a crime in the second degree in New Jersey to knowingly make a material representation that is false in connection with the negotiation, award or performance of a government contract.

Gerard Stankiewicz
President or Authorized Agent


SIGNATURE



Report on the Firm's System of Quality Control

June 27, 2018

To the Partners of Samuel Klein and Company and the Peer Review Committee of the New Jersey Society of CPA's.

We have reviewed the system of quality control for the accounting and auditing practice of Samuel Klein and Company (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Samuel Klein and Company in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Samuel Klein and Company has received a peer review rating of pass.

Davie Kaplan, CPA, P.C.

DAVIE KAPLAN, CPA, P.C.



State of New Jersey

CHRIS CHRISTIE
Governor

DEPARTMENT OF THE TREASURY
DIVISION OF PUBLIC CONTRACTS
EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE
P.O. BOX 209
TRENTON, NJ 08625-0209

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

KIM GUADAGNO
Lt. Governor

ISSUANCE OF CERTIFICATE OF EMPLOYEE INFORMATION REPORT

Enclosed is your Certificate of Employee information Report (hereinafter referred to as the "Certificate" and issued based on the Employee Information Report (AA-302) form completed by a representative of your company or firm. Immediately upon receipt, this certificate should be forwarded to the person in your company or firm responsible for ensuring equal employment opportunity and/or overseeing the company or firm's contracts with public agencies. Typically, this person may be your company or firm's Human Resources Manager, Equal Employment Opportunity Officer or Contract Administrator. If you do not know to whom the certificate should be forward, kindly forward it to the head of your company or firm. Copies of the certificate should also be distributed to all facilities of your company or firm who engage in bidding on public contracts in New Jersey and who use the same federal identification number and company name. The certificate should be retained in your records until the date it expires. This is very important since a request for a duplicate/replacement certificate will result in a \$75.00 fee.

On future successful bids on public contracts, your company or firm must present a photocopy of the certificate to the public agency awarding the contract after notification of the award but prior to execution of a goods and services or professional services contract. Failure to present the certificate within the time limits prescribed may result in the awarded contract being rescinded in accordance with N.J.A.C. 17:27-4.3b.

Please be advised that this certificate has been approved only for the time periods stated on the certificate. As early as ninety (90) days prior to its expiration, the Division will forward a renewal notification. Upon the Division's receipt of a properly completed renewal application and \$150.00 application fee, it will issue a renewal certificate. In addition, representatives from the Division may conduct periodic visits and/or request additional information to monitor and evaluate the continued equal employment opportunity compliance of your company or firm. Moreover, the Division may provide your company or firm with technical assistance, as required. Please be sure to notify the Division immediately if your company's federal identification number, name or address changes.

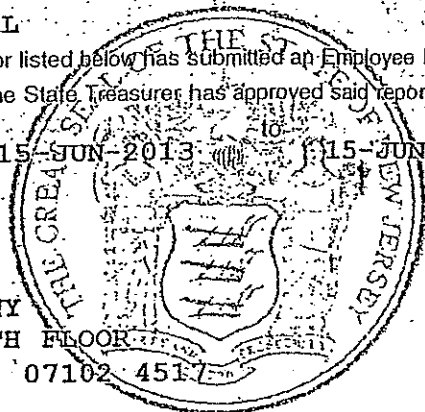
Certification 241

CERTIFICATE OF EMPLOYEE INFORMATION REPORT

RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of

15-JUN-2013 to 15-JUN-2020



SAMUEL KLEIN & COMPANY
550 BROAD STREET, 11TH FLOOR
NEWARK NJ 07102-4517



Andrew P. Sidamon-Eristoff 84 | Page
State Treasurer

State Of New Jersey
New Jersey Office of the Attorney General
Division of Consumer Affairs

THIS IS TO CERTIFY THAT THE
Board of Accountancy

HAS REGISTERED

GERARD STANKIEWICZ
36 WEST MAIN ST STE 301
FREEHOLD NJ 07728-2261

FOR PRACTICE IN NEW JERSEY AS A(N): Certified Public Accountant

12/08/2017 TO 12/31/2020

VALID


Signature of Licensee/Registrant/Certificate Holder

20CC01244200

LICENSE/REGISTRATION/CERTIFICATION #


ACTING DIRECTOR

State Of New Jersey
New Jersey Office of the Attorney General
Division of Consumer Affairs

THIS IS TO CERTIFY THAT THE
Board of Accountancy

HAS REGISTERED

GERARD STANKIEWICZ
36 W MAIN STREET STE 303
FREEHOLD NJ 07728-2261

FOR PRACTICE IN NEW JERSEY AS A(N): Reg Municipal Accountant

12/08/2017 TO 12/31/2020

VALID


Signature of Licensee/Registrant/Certificate Holder

20CR00043100

LICENSE/REGISTRATION/CERTIFICATION #


ACTING DIRECTOR

08/10/04

Taxpayer Identification# 221-481-139/000

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law requires all contractors and subcontractors with Public agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1720.

We wish you continued success in your business endeavors.

John S. Kelly
John S. Kelly, CPA
Acting Director

STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE		DEPARTMENT OF TREASURY DIVISION OF REVENUE PO BOX 227 TRENTON, NJ 08646-0227
TAXPAYER NAME	TRADE NAME	
SAMUEL KEEIN & COMPANY		
TAXPAYER IDENTIFICATION#	SEQUENCE NUMBER	
221-481-139/000	0062540	
ADDRESS	ISSUANCE DATE	
550 BROAD STREET NEWARK NJ 07102	08/10/04	
EFFECTIVE DATE		
01/01/21		
FORM-BRC(08-01)	This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.	

State Of New Jersey
New Jersey Office of the Attorney General
Division of Consumer Affairs

THIS IS TO CERTIFY THAT THE
Board of Accountancy

HAS REGISTERED

SAMUEL KLEIN & COMPANY
MARVIN GOTTLIEB
550 Broad St Suite 1100
Newark NJ 07102-4517

FOR PRACTICE IN NEW JERSEY AS A(N): Firm Registration

05/29/2018 TO 06/30/2021
VALID

20CB00100100
LICENSE/REGISTRATION/CERTIFICATION #

Andrew Pascale

Signature of Licensee/Registrant/Certificate Holder

Sharon M. Lynn

ACTING DIRECTOR

New Jersey Office of the Attorney General
Division of Consumer Affairs
THIS IS TO CERTIFY THAT THE
BOARD OF ACCOUNTANCY
HAS REGISTERED
SAMUEL KLEIN & COMPANY
Firm Registration

Andrew Pascale
SIGNATURE
05/29/2018 TO 06/30/2021
VALID

PLEASE DETACH HERE
IF YOUR LICENSE/REGISTRATION
CERTIFICATE ID CARD IS LOST
PLEASE NOTIFY:
Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

PLEASE DETACH HERE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/17/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Conover Beyer Associates 2600 Highway 35 Manasquan NJ 08736	CONTACT NAME: Lynda Hawk PHONE (A/C, No, Ext): (732) 223-9700 E-MAIL ADDRESS: lyhawk@conoverbeyer.com FAX (A/C, No): (732) 223-6044
INSURED Samuel Klein & Co 550 Broad Street Newark NJ 07102	INSURER(S) AFFORDING COVERAGE INSURER A: Hartford Ins. Co. of Midwest 37478 INSURER B: Hartford Underwriters Ins. Co. 30104 INSURER C: Hiscox Insurance Company Inc 10200 INSURER D: INSURER E: INSURER F:

COVERAGES

CERTIFICATE NUMBER: 2018 Master COI

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			13SBAPV3727	6/1/2018	6/1/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP. (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			13SBAPV3727	6/1/2018	6/1/2019	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			13SBAPV3727	6/1/2018	6/1/2019	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	13NECAN4568	6/1/2018	6/1/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			NPL1805369.18	9/5/2018	9/5/2019	Each Claim Limit \$2,000,000 Annual Aggregate \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

****FOR SAMPLE PURPOSE ONLY****	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Warren Beyer/LYNDAH

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**Request for Taxpayer
Identification Number and Certification**

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Samuel Klein and Company	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.) 36 West Main Street, Suite 303 City, state, and ZIP code Freehold, NJ 07728 List account number(s) here (optional)	
Requester's name and address (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								
			-					

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

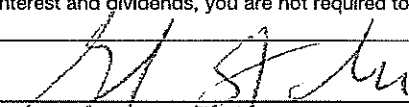
Employer identification number								
2	2	-	1	4	8	1	1	3 9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ 	Date ▶ _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.