

TOWNSHIP OF MAPLEWOOD



RESOLUTION NO. 68-14

**RESOLUTION
APPOINTING
SAMUEL KLEIN & COMPANY
AS
MUNICIPAL AUDITORS
FOR FISCAL YEAR 2013**

WHEREAS, the Township of Maplewood ("Township") has a need to retain a Municipal Auditor for the fiscal year 2013; and

WHEREAS, the Township determined to use a non-fair and open procedure pursuant to the provisions of N.J.S.A. 19:44A-20.8; and

WHEREAS, the Township's purchasing agent has determined and certified that the value of the services may exceed \$17,500.00; and

WHEREAS, the anticipated term of this contract is for one (1) year; and

WHEREAS, the firm of Samuel Klein & Company ("Samuel Klein") has submitted a proposal indicating the firm will provide services as Municipal Auditors to the Township at rates set forth in the agreement annexed hereto and made a part hereof; and

WHEREAS, Samuel Klein has completed and submitted a Business Entity Disclosure Certification which certifies that Samuel Klein has not made any contributions to a political or candidate committee in the Township of Maplewood in the previous one (1) year, and this Resolution prohibits the Samuel Klein from making any contributions through the term of the contract; and

WHEREAS, the Chief Financial Officer has certified that funds are available to retain Samuel Klein.

NOW THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey that:

1. Pursuant to N.J.S.A. 40A:11-5(1)(a)(i), Samuel Klein & Company be and is hereby appointed as Municipal Auditors for the year 2013 pursuant to the terms of the contract annexed hereto.

2. Samuel Klein is prohibited from making any contribution to a political or candidate committee during the term of this appointment.

3. The Mayor and the Township Clerk be and are hereby authorized to enter into a contract on behalf of the Township of Maplewood in connection with these services.

4. A copy of this Resolution shall be printed once in the News Record of Maplewood and South Orange and is to be retained on file in the Office of the Township Clerk.

5. The Business Entity Disclosure Certification be placed on file with this Resolution.

I, Elizabeth J. Fritzen, Township Clerk of the Township of Maplewood, in the County of Essex and State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey at a regular meeting of said Committee held on April 15, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Township of Maplewood in the County of Essex and State of New Jersey on this 15th day of April 2014.

ELIZABETH J. FRITZEN, R.M.C.
Township Clerk

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

ENGAGEMENT LETTER

April 4, 2014

Joseph Manning, Business Administrator
Township of Maplewood
Municipal Building
574 Valley Street
Maplewood, New Jersey 07040

Dear Mr. Manning:

We are pleased to confirm our understanding of the services we are to provide the Township of Maplewood for the year ended December 31, 2013. We will audit the financial statements - regulatory basis of the various funds and account groups, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Township of Maplewood as of and for the year ended December 31, 2013. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), to supplement the Township of Maplewood's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Township of Maplewood's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We have also been engaged to report on supplementary information other than RSI that accompanies the Township of Maplewood's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- (1) Schedule of Expenditures of Federal and State Awards
- (2) Supplementary Schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements with *Government Auditing Standards*.
- Internal control related to major programs and an opinion on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular NJOMB 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance, OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal and state awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal and state awards in accordance with the requirements of OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal and state awards, and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal and state awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for preparation of the schedule of expenditures of federal and state awards in conformity with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04; (2) that you believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to presenting and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, we will perform tests of controls over compliance to evaluate the effectiveness for the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Township of Maplewood's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 requires that we must also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and New Jersey's OMB Circular NJOMB 04-04 for the types of compliance requirements that could have a direct and material effect on each of the Township of Maplewood's major programs. The purpose of these procedures will be to express an opinion on the Township of Maplewood's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04.

Engagement Administration and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Samuel Klein and Company and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Samuel Klein and Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

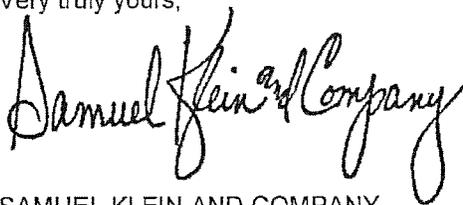
The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The 1994 revision of *Government Auditing Standards* requires that we provide you with a copy of our most recent quality control review report. Enclosed is a copy of our December, 2011 quality control review report. The American Institute of Certified Public Accountants has approved this unqualified peer review report.

We appreciate the opportunity to be of service to the Township of Maplewood, County of Essex, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this letter and return it to us.

Very truly yours,



SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

RESPONSE

This letter correctly sets forth the understanding of the Township of Maplewood, County of Essex.

By: _____

Title: _____

Date: _____

System Review Report

January 5, 2012

To the Partners of Samuel Klein and Company
and the Peer Review Committee of the New Jersey Society of CPAs.

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, 2011. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

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, 2011, 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 of *pass*.

Davie Kaplan, CPA, P.C.

Davie Kaplan, CPA, P.C.

AGREEMENT

THIS AGREEMENT, made this 1st day of January, 2013 by and between:

TOWNSHIP OF MAPLEWOOD
a municipal corporation of New Jersey,
with offices at the Municipal Building,
574 Valley Street, Maplewood, New Jersey 07040

(hereinafter the "Township")

AND

JOSEPH J. FACCONO of the firm of **Samuel Klein and Company**
holding a license as a Registered Municipal Accountant with offices at
550 Broad Street, Newark, New Jersey 07102

(hereinafter the "Auditor")

WHEREAS, the Township of Maplewood desires to retain the services of a Professional Auditor and Registered Municipal Accountant for the year ending December 31, 2014; and

WHEREAS, N.J.S.A. 40A:11-1 et seq., requires that all contracts be in writing; and

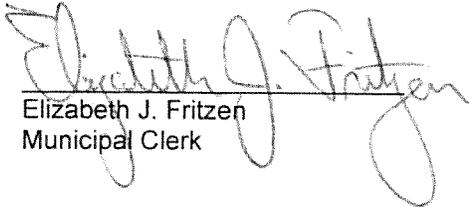
WHEREAS, the Township has agreed to retain Joseph J. Faccone, RMA, of Samuel Klein and Company, with offices at 550 Broad Street, Newark, New Jersey 07102, as Auditor.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties agree as follows:

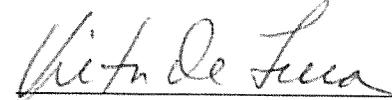
1. The Township agrees to retain Joseph J. Faccone, RMA, of Samuel Klein and Company, 550 Broad Street, Newark, New Jersey 07102, as Auditor to provide financial auditing, accounting and related services for the year ending December 31, 2014 for the Township, including, but not limited to:
 - (a) Preparation of the annual audit for all funds for the year ending December 31, 2014 in accordance with law and the regulations of the New Jersey Department of Community Affairs.
 - (b) Review capital and debt ordinance of the Township.
 - (c) Prepare a synopsis of the 2014 Audit for the Township Clerk.
2. The terms of this agreement shall be from January 1, 2014 through December 31, 2014, both dates inclusive, provided however, that the said Auditor shall continue to serve after December 31, 2014 to complete the statutory audit for the year ended December 31, 2014. This agreement shall continue until a new Agreement shall be executed or his successor shall be appointed and qualified, and provided further, however, that it is expressly understood and agreed by both parties that the Township operates on a calendar year basis and that the continuation of this Agreement from one calendar year to the next is subject to the availability and appropriation in the subsequent calendar year of funds sufficient to meet the obligation in that calendar year. In the event that funds are not available or appropriated in conformity herewith, the Agreement shall be voided and the Auditor relieved of his obligation to perform. The Auditor shall bear no liability as a result of the unavailability of funds or its failure to appropriate the funds required to meet the continuing obligation of this Agreement.

3. Auditor shall also be entitled to reimbursement for all disbursements made on behalf of the Township under this Contract.
4. In addition, and to the extent applicable by law, the contractor under this Agreement agrees to comply with those undertakings of the "Mandatory Affirmative Action Language - Procurement, Professional and Service Contracts" attached hereto as Exhibit A.
5. This Contract may not exceed \$41,500.00 for the audit of the Current Fund, General Trust Fund, General Capital Fund and \$8,750.00 for the Swimming Pool Utility Fund,
6. The Auditor may be called upon and hereby agrees to perform certain additional services not within the above scope of the audit, fees for such services will be based on prevailing per diem rates as per Schedule A or shall be negotiated. Such services shall include, but not be limited to the following:
 - * Assist and/or review in the preparation of the 2014 Budget, the Budget Levy CAP Calculation Workbook, the Appropriation CAP Calculation and Projected Tax Rates, Annual Debt Statement, Annual Unaudited Financial Statement and Supplemental Debt Statements.
 - * Other matters normally performed by a Township Auditor, including financial and accounting advice requested by the Township.
 - * Extension of Credit Applications.
 - * Qualified Bond Applications.
 - * Preparation of Financial Data and other information needed for Bond Brochures (Official Statements).
 - * Audit of special grants not included in the requirements of Federal OMB Circular A-133 and State OMB Circular 04-04.
 - * Fixed Asset Inventory.

ATTEST:


Elizabeth J. Fritzen
Municipal Clerk

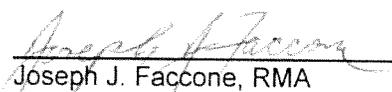
TOWNSHIP OF MAPLEWOOD


Victor DeLuca
Mayor

WITNESS:


Esther Amsel

SAMUEL KLEIN AND COMPANY


Joseph J. Faccone, RMA

STOCKHOLDER DISCLOSURE CERTIFICATION

Name of Business:

I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

OR

I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

Check the box that represents the type of business organization:

- Partnership Corporation Sole Proprietorship
- Limited Partnership Limited Liability Corporation Limited Liability Partnership
- Subchapter S Corporation

Sign and notarize the form below, and, if necessary, complete the stockholder list below.

Stockholders: See Attached List

Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:

Subscribed and sworn before me this 19th day of February, 2017.

Ethel Arent
 (Notary Public)

Joseph J. Faccione
 (Affiant)
Joseph J. Faccione, Partner
 (Print name & title of affiant)

My Commission expires: November 29, 2016

(Corporate Seal)

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

PARTNERSHIP DISCLOSURE
STATEMENT PURSUANT TO P.L. 1977, C. 33

February 19, 2014

In accordance with P.L. 1977, C. 33, Samuel Klein and Company, CPA's, a Partnership, submits the following list of the names and addresses of the Partners in the partnership who have a ten percent (10%) or greater interest in the partnership:

Joseph J. Faccione	1 Unami Lane, Scotch Plains, New Jersey 07076
Marvin Gottlieb	15 Shafto Street, Clifton, New Jersey 07012
Marvin Lustbader	131 Marion Drive, West Orange, New Jersey 07052
Michael McGuire	412 Park Place, Roselle Park, New Jersey 07204
Andrew R. Pascale	54A Intervale Road, Boonton, New Jersey 07005
Walter P. Ryglicki	23 Sandhurst Road, Lakewood, New Jersey 08701
Gerard Stankiewicz	254 Stonehurst Boulevard, Freehold, New Jersey 07728
Andrew Zabiega	1101 Coolidge Avenue, Whiting, New Jersey 08759

Subscribed and sworn to
before me this 19th day
of February, 2014


A Notary Public of New Jersey
Commission Expires:
November 29, 2016

Signed: Authorized Representative

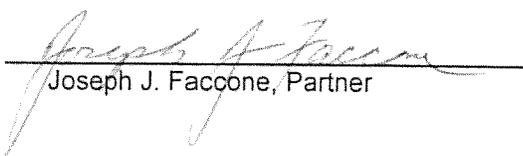

Joseph J. Faccione, Partner

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE
N.J.S.A. 10:5-31 ET SEQ., (P.L. 1975, C. 127)
N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

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

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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity 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.

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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any 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.

The contractor or subcontractor agrees to make good faith efforts to meet targeted County employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, 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, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

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.

In conforming with the targeted employment goals, 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, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval

Certificate of Employee Information Report

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at www.nj.us/treasury/contract_compliance)

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase and Property, CCAU, EEO Monitoring Program 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 Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

State of New Jersey

CHRIS CHRISTIE
Governor

DEPARTMENT OF THE TREASURY
DIVISION OF PUBLIC CONTRACTS
EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE

KIM GUADAGNO
Lt. Governor

P.O. BOX 209
TRENTON, NJ 08625-0209

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

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

CERTIFICATE OF EMPLOYEE INFORMATION REPORT ²⁴¹

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
State Treasurer

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) 292-1730.

Wish you continued success in your business endeavors.

Sincerely,

John E. Tully
John E. Tully, CPA
Acting Director

STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE		DEPARTMENT OF TREASURY DIVISION OF REVENUE PO BOX 230 TRENTON, NJ 08646-0230
TAXPAYER NAME: SAMUEL KLEIN & COMPANY	TRADE NAME:	
TAXPAYER IDENTIFICATION#: 221-481-139/000	SEQUENCE NUMBER: 0062540	
ADDRESS: 550 BROAD ST. 11TH FL. NEWARK NJ 07102	ISSUANCE DATE: 08/10/04	
EFFECTIVE DATE: 01/01/21	<i>John E. Tully</i> Acting Director	
FORM-BRC(08-01) This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.		



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/5/2013

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: PHONE (A/C, No, Ext): (732) 223-9700 FAX (A/C, No): (732) 223-6044 E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Hartford Ins. Co. of Midwest	NAIC # 37478
INSURED Samuel Klein & Co. 550 Broad Street Newark NJ 07101		INSURER B: Hartford Underwriters Ins. Co.	30104
		INSURER C: Navigator Insurance Co.	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 13/14 Master **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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	GENERAL LIABILITY			13SBAPV3727	6/1/2013	6/1/2014	EACH OCCURRENCE \$ 1,000,000		
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000		
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 10,000		
							PERSONAL & ADV INJURY \$ 1,000,000		
							GENERAL AGGREGATE \$ 2,000,000		
							PRODUCTS - COMP/OP AGG \$ 2,000,000		
GEN'L AGGREGATE LIMIT APPLIES PER:									
<input checked="" type="checkbox"/>	POLICY	<input type="checkbox"/>	PRO-JECT	<input type="checkbox"/>	LOC		\$		
A	AUTOMOBILE LIABILITY			13SBAPV3727	6/1/2013	6/1/2014	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000		
	<input type="checkbox"/> ANY AUTO ALL OWNED AUTOS	<input type="checkbox"/>	SCHEDULED AUTOS				BODILY INJURY (Per person) \$		
	<input checked="" type="checkbox"/> HIRED AUTOS	<input checked="" type="checkbox"/>	NON-OWNED AUTOS				BODILY INJURY (Per accident) \$		
							PROPERTY DAMAGE (Per accident) \$		
							\$		
A	<input checked="" type="checkbox"/> UMBRELLA LIAB	<input checked="" type="checkbox"/>	OCCUR	13SBAPV3727	6/1/2013	6/1/2014	EACH OCCURRENCE \$ 2,000,000		
	<input type="checkbox"/> EXCESS LIAB	<input type="checkbox"/>	CLAIMS-MADE				AGGREGATE \$ 2,000,000		
	<input type="checkbox"/> DED	<input checked="" type="checkbox"/>	RETENTION \$ 10,000				\$		
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			13WECAW4568	6/1/2013	6/1/2014	WC STATUTORY LIMITS		
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/>	Y/N				N/A	OTHER	E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000	
								E.L. DISEASE - POLICY LIMIT \$ 1,000,000	
C	Professional Liability			PH13APL646979NV	9/5/2013	9/5/2014	each claim \$2,000,000		
							policy period aggregate \$2,000,000		

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, 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/CHERYL

System Review Report

January 5, 2012

To the Partners of Samuel Klein and Company
and the Peer Review Committee of the New Jersey Society of CPAs.

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, 2011. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

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, 2011, 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 of *pass*.

Davie Kaplan, CPA, P.C.

Davie Kaplan, CPA, P.C.