

**RESOLUTION DIRECTING WORK TO GARBARINI & CO. P.C. FOR
SECONDARY MARKET DISCLOSURE SERVICES**

MOTIONED BY: VELAZQUEZ

SECONDED BY: GARDINER

WHEREAS, the North Hudson Sewerage Authority (hereinafter "Authority") is a public body, duly formed under the Sewerage Authorities law, constituting Chapter 138 of the Laws of New Jersey of 1946, as amended (Chapter 14A of Title 40 of the New Jersey Statutes Annotated) and possesses the powers set forth therein; and

WHEREAS, Garbarini & Co. P.C. has been selected under resolution 20-018 to provide an annual audit of its financial records for a period of one year commencing on February 1, 2020;

WHEREAS, Garbarini & Co. P.C. has submitted a proposal (Exhibit A) to provide Secondary Disclosure services; and

WHEREAS, the Finance Committee has reviewed this proposal and unanimously recommends its approval by the Authority Board.

NOW, THEREFORE, BE IT RESOLVED that the Authority as recommended by the Finance Committee, directs Garbarini & Co. P.C. to provide professional services for Secondary Market Disclosure services, and shall be compensated in an amount not to exceed \$5,000;

BE IT FURTHER RESOLVED that the Authority has awarded this contract for professional services pursuant to N.J.S.A. 40A:11-3(b), . . .contracts for Professional Services pursuant to subparagraph (I) of paragraph (a) subsection (1) of section 5 of P.L. 1971, c.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding twelve (12) consecutive months."

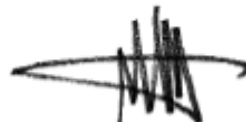
BE IT FURTHER RESOLVED that the contractor shall comply with the requirements of N.J.S.A. 52:32-44 (Business Registration of Public Contractors), N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq. (Contract compliance and Equal Employment Opportunities in Public Contracts) with submissions by Corporations and Partnerships including a completed Disclosure of Ownership form (N.J.S.A. 52:25-24.2) as well as a completed Non-Collusion Affidavit.

DATED: SEPTEMBER 17, 2020

RECORD OF COMMISSIONERS' VOTE

	YES	NO	ABSTAIN
Commissioner Soares	x		
Commissioner Gardiner	x		
Commissioner Kappock	x		
Commissioner Marotta	x		
Commissioner Friedrich	x		
Commissioner Sanchez	x		
Commissioner Velazquez	x		
Commissioner Roque	x		
Commissioner White	x		

THIS IS TO CERTIFY THAT THIS RESOLUTION WAS DULY ADOPTED BY THE NORTH HUDSON BOARD OF COMMISSIONERS ON SEPTEMBER 17, 2020.



SECRETARY

**RESOLUTION AUTHORIZING THE AWARD OF A FAIR AND OPEN CONTRACT
FOR AUDITING SERVICES PURSUANT TO N.J.S.A. 40A:11-3(B)**

MOTIONED BY: Velazquez

SECONDED BY: Gardiner

WHEREAS, the North Hudson Sewerage Authority (hereinafter "Authority") is a public body, duly formed under the Sewerage Authorities law, constituting Chapter 138 of the Laws of New Jersey of 1946, as amended (Chapter 14A of Title 40 of the New Jersey Statutes Annotated) and possesses the powers set forth therein; and

WHEREAS, the Authority has selected the proposal of Garbarini & Co. P.C. to provide an annual audit of its financial records.

WHEREAS, the Finance Committee has reviewed this proposal and unanimously recommends its approval by the Authority Board.

NOW, THEREFORE, BE IT RESOLVED that the Authority appoints the firm of Garbarini & Co. P.C. to provide an annual audit of its financial records for a period of one year commencing on February 1, 2020 and shall be compensated in an amount as follows:

The fee for the Single Audit engagement will be \$ 42,000.

BE IT FURTHER RESOLVED that the Executive Director of the Authority shall affix his signature to the contract and that the QPA of the Authority shall publish a notice in the paper in accordance with the Local Public Contract Law.

BE IT FURTHER RESOLVED that the Authority has awarded this contract for professional services pursuant to N.J.S.A. 40A:11-3(b), . . .contracts for Professional Services pursuant to subparagraph (l) of paragraph (a) subsection (1) of section 5 of P.L. 1971, c.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding twelve (12) consecutive months."

BE IT FURTHER RESOLVED that the contractor shall comply with the requirements of N.J.S.A. 52:32-44 (Business Registration of Public Contractors), N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq. (Contract compliance and Equal Employment Opportunities in Public Contracts) with submissions by Corporations and Partnerships including a completed Disclosure of Ownership form (N.J.S.A. 52:25-24.2) as well as a completed Non-Collusion Affidavit.

DATED: FEBRUARY 20, 2020

RECORD OF COMMISSIONERS' VOTE

	YES	NO	ABSENT
Commissioner Soares	x		
Commissioner Kappock	x		
Commissioner Marotta	x		
Commissioner Gardiner	x		
Commissioner Friedrich	x		
Commissioner Sanchez			x
Commissioner Velazquez	x		
Commissioner Roque	x		
Commissioner White	x		

THIS IS TO CERTIFY THAT THIS RESOLUTION WAS DULY ADOPTED BY THE NORTH HUDSON BOARD OF COMMISSIONERS ON FEBRUARY 20, 2020.



SECRETARY

NORTH HUDSON SEWERAGE AUTHORITY

CHECKLIST

PROFESSIONAL SERVICE TITLE:

SUBMISSION DATE: JANUARY 21, 2020

The following items, as indicated below (X), shall be provided with the receipt of sealed submissions:

1. Non-Collusion Affidavit..... X
2. Disclosure of Ownership Form..... X
3. Insurance Requirement Acknowledgment Form..... X
4. Mandatory Equal Employment Opportunity
Notice Acknowledgment..... X
5. Copy of your **Business Registration Certificate** as issued by the
State of New Jersey, Department of Treasury,
Division of Revenue..... X
6. Professional Service Entity Information Form..... X
7. Qualifications Submission..... X
8. Acknowledgment of Corrections, Additions or Deletions Form... X

Reminder

Please submit one (1) original and one (1) electronic set sent via email of the sealed submission.

NORTH HUDSON SEWERAGE AUTHORITY

SUBMISSION FORM

Note: Attach additional sheets as necessary.

- 1. Names and roles of the individuals who will perform the services and description of their education and experience with projects similar to the services contained herein including their education, degrees and certifications:**

Paul W. Garbarini (CPA, RMA, PSA, CMFO) – Managing Partner

Maria Incremona (CPA, RMA, PSA, CMFO) – Partner

Renata Gajor / Robert Van Sweden – Managing Auditors

Maria Lofaro – Staff Auditor and Certified Paralegal

Alison Altano / Paul J. Garbarini – Staff Auditors

- 2. References and record of success of same or similar service:**

See attached sheets.

3. Description of ability to provide the services in a timely fashion (including staffing, familiarity and location of key staff):

Garbarini & Co., P.C. has performed the audit for North Hudson Sewerage Authority for
20 years.

4. Cost details, including the hourly rates of each of the individuals who will perform services, and all expenses:

Partners - \$235.00/hr. (Paul W. Garbarini & Maria Incremona)

Managing Auditors - \$185.00/hr. (Renata Gajor & Robert Van Sweden)

Staff Auditors - \$125.00/hr. (Maria Lofaro, Alison Altano & Paul J. Garbarini)

The fee for the Single Audit engagement will be \$ 42,000.

The fee for the AUP engagement to file with MSRB through EMMA will be \$5,000.

Note: Attach additional sheets as necessary.

Firm: Garbarini & Co., P.C. CPA's

Date: 01/15/2020

Authorized Representative (Print): Paul W. Garbarini



Signature: _____ Title CPA/RMA

Telephone #: (201) 933-5566 Fax #: (201) 933-0221

January 15, 2020

North Hudson Sewerage Authority
Attn: Richard J. Wolff, Executive Director
1600 Adams Street
Hoboken, NJ 07030

Re: 2021 Engagement Letter

Dear Mr. Wolff:

We are pleased to confirm our understanding of the services we are providing for North Hudson Sewerage Authority (the "Authority") for the year ended January 31, 2021. We will audit the financial statements of the comparative statements of revenues, expenses and changes in net position and comparative cash flows and the related notes to the financial statements, which collectively comprise the basic financial statements of the Authority of and for the year ended January 31, 2021.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority'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 Authority'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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited: MD&A.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority'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 we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: Schedule of expenditures of federal awards.

Audit Objectives

The objective of our audit is the expression of opinions about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles 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 over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *N.J. OMB Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will 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; 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; and the provisions of the Uniform Guidance and N.J. OMB Circular 15-08, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Executive Director of the Authority. 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 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 issue a report, or we may withdraw from this engagement.

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 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 government or to acts by management or employees acting on behalf of the government. 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 on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that comes 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 may include tests of the physical existence of inventories, 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 your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government 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 preventing 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 the Uniform Guidance and NJ OMB 15-08, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal 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 the Uniform Guidance and N.J. OMB Circular 15-08.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 the Uniform Guidance and N.J. OMB Circular 15-08.

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 Authority'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*.

The Uniform Guidance and N.J. OMB Circular 15-08 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Authority's major programs. The purpose of these procedures will be to express an opinion on the Authority's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and N.J. OMB Circular 15-08.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the Authority in conformity with U.S. generally accepted accounting principles and the Uniform Guidance and N.J. OMB Circular 15-08 based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and N.J. OMB Circular 15-08, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 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 government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and N.J. OMB Circular 15-08, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and N.J. OMB Circular 15-08. 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 include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon OR 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 the Uniform Guidance and N.J. OMB Circular 15-08; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and N.J. OMB Circular 15-08; (3) 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 U.S. generally accepted accounting principles. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written management representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) 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 and providing report copies of 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes 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. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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 electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditors’ report, 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. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors’ reports or nine months after the end of the audit period.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Garbarini & Co. P.C. CPAs and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to State of New Jersey or its designee, 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 Garbarini & Co. P.C. CPAs 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 or for any additional period requested by the State of New Jersey. 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.

The estimated fee for the Audit Engagement for the year ended January 31, 2021, based upon the amount of time spent and at our standard rates, is as follows:

North Hudson Sewerage Authority Audit Engagement	\$ 42,000
Secondary Market disclosures filed with the Municipal Securities Rulemaking Board for posting on “EMMA”, the electronic municipal market access, the official source for municipal disclosures and market data (includes submitting the following documents electronically: Audit, Budget, ADS, AFS and historic, demographic, statistical and debt information)	5,000

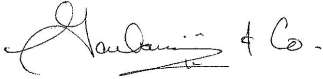
Additional agreed upon procedure will be billed at our standard rates per hour as follows, when requested:

Partners	\$ 235
Audit Managers	185
Staff Accountants	125

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most current System Review Report accompanies this letter and can also be found on our website www.garbarinicpa.com.

We appreciate the opportunity to be of service to North Hudson Sewerage Authority 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 the enclosed copy and return it to us.

Sincerely,



GARBARINI & CO. P.C. CPAs

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of North Hudson Sewerage Authority.

By: _____

Title: _____

Date: _____

EXHIBIT " A "

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE (N.J.S.A. 10.5-31 et seq.)

GOODS AND SERVICES

1. Garbarini & Co., P.C. agrees to make good faith efforts to afford equal employment opportunities to minority and women workers consistent with:

i. Good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2; or

ii. Good faith efforts to meet targeted county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

2. Garbarini & Co., P.C. 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, 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.

3. Garbarini & Co., P.C. 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.

4. In conforming with the targeted employment goals, Garbarini & Co., P.C. agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, 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.

If this contract is not subject to a Federally approved or sanctioned affirmative action program, the participants shall comply with the following requirements:

1. Garbarini & Co., P.C. 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:

i. Appropriate evidence that Garbarini & Co., P.C. is operating under an existing Federally approved or sanctioned affirmative action program;

ii. A certificate of employee information report approval, issued in accordance with N.J.A.C. 17:27-4; or

iii. An employee information report (Form AA302) provided by the Division and distributed to the public agency to be completed by the contractor, in accordance with N.J.A.C. 17:27-4.

2. During the performance of this contract, Garbarini & Co., P.C. agrees as follows:

i. Garbarini & Co., P.C., 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, Garbarini & Co., P.C. will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that all 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. Garbarini & Co., P.C. 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;

ii. Garbarini & Co., P.C. where applicable, will, in all solicitations or advertisements for employees placed by or on behalf of Garbarini & Co., P.C., 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;

iii. Garbarini & Co., P.C., where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment;

iv. Garbarini & Co., P.C., 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.

Garbarini & Co., P.C.

Garbarini & Co., P.C. CPAs

NORTH HUDSON SEWERAGE AUTHORITY

NON-COLLUSION AFFIDAVIT

STATE OF NEW JERSEY :
: SS.

COUNTY OF BERGEN :

I, Paul W. Garbarini of the firm of Garbarini & Co., P.C. CPAs

in the County of Bergen and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am Managing Partner

of the firm of Garbarini & Co., P.C. CPAs

the Professional Service Entity making the submission for the above named Service, and that I executed the said submission with full authority to do so; that the Professional Service Entity has not, directly or indirectly, entered into any agreements, participated in any collusion, or otherwise taken any action in restraint of fair and open competition in connection with the above named Service; and that all statements contained in said submission and in this affidavit are true and correct, and made with full knowledge that the North Hudson Sewerage Authority relies upon the truth of the statements contained in said submission and in the statements contained in this affidavit in awarding the contract for said Service.

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.

Subscribed and sworn to before me

this 15th day of January, 2020

Maria Lofaro
Notary Public, State of New Jersey

[Signature]
(Signature of Professional)

My Commission expires 9/26/21

Paul W. Garbarini, CPA/RMA
(Type or Print name of affiant and Title, under signature)

MARIA LOFARO
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires Sept. 26, 2021

NORTH HUDSON SEWERAGE AUTHORITY

DISCLOSURE OF OWNERSHIP FORM

N.J.S.A. 52:25-24.2 reads in part that "no corporation or partnership shall be awarded any contract by the State, County, Municipality or School District, or any subsidiary or agency thereof, unless prior to the receipt of the submission of the corporation or partnership, there is provided to the public contracting unit a statement setting forth the names and addresses of all individual who own 10% or more of the stock or interest in the corporation or partnership".

1. If the professional service entity is a *partnership*, then the statement shall set forth the names and addresses of all partners who own a 10% or greater interest in the partnership.
2. If the professional service entity is a *corporation*, then the statement shall set forth the names and addresses of all stockholders in the corporation who own 10% or more of its stock of any class.
3. If a corporation owns all or part of the stock of the corporation or partnership providing the submission, then the statement shall include a list of the stockholders who own 10% or more of the stock of any class of that corporation.
4. If the professional service entity is other than a corporation or partnership, the contractor shall indicate the form of corporate ownership as listed below.

COMPLETE ONE OF THE FOLLOWING STATEMENTS:

I. Stockholders or Partners owning 10% or more of the company providing the submission:

NAME:

ADDRESS:

Paul W. Garbarini 311 Ardmore Road Ho-Ho-Kus, NJ 07423

SIGNATURE:



DATE:

01/15/2020

II. No Stockholder or Partner owns 10% or more of the company providing this submission:

SIGNATURE: _____

DATE: _____

III. Submission is being provided by an individual who operates as a sole proprietorship:

SIGNATURE: _____

DATE: _____

IV. Submission is being provided by a corporation or partnership that operates as a (check one of the following):

Limited Partnership

Limited Liability Corporation

Limited Liability Partnership

Professional Corporation

SIGNATURE:



DATE:

01/15/2020

NORTH HUDSON SEWERAGE AUTHORITY

INSURANCE REQUIREMENTS AND ACKNOWLEDGEMENT FORM

Certificate(s) of Insurance shall be filed with the Executive Director's Office upon award of contract by the North Hudson Sewerage Authority.

The minimum amount of insurance to be carried by the Professional Service Entity shall be as follows:

PROFESSIONAL LIABILITY INSURANCE

Limits shall be a minimum of \$1,000,000.00 for each claim and \$1,000,000.00 aggregate each policy period.

Acknowledgement of Insurance Requirement:



(Signature)

01/15/2020
(Date)

Paul W. Garbarini CPA/RMA

(Printed Name and Title)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/9/2019

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 have **ADDITIONAL INSURED** provisions or 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 Arthur J. Gallagher Risk Management Services, Inc. 400 Market Street Suite 450 Philadelphia PA 19106	CONTACT NAME: Kathleen McCafferty PHONE (A/C, No, Ext): 215-351-4707 E-MAIL ADDRESS: Kathleen_mccafferty@ajg.com	FAX (A/C, No): 215-351-9012
	INSURER(S) AFFORDING COVERAGE	
INSURED Garbarini & Co. CPAs 285 Division Ave Carlstadt, NJ 07072	INSURER A : Great Divide Insurance Company NAIC # 25224	
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 115876328 **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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	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	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liab			NJB201797-04	10/1/2019	10/1/2020	Occurrence \$2,000,000 Aggregate \$2,000,000 Retention \$5,000

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

CERTIFICATE HOLDER North Hudson Sewerage Authority 1600 Adams treet Hoboken NJ 07030 USA	CANCELLATION 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
---	--

NORTH HUDSON SEWERAGE AUTHORITY

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY NOTICE

(N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.)

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

This form is a summary of the successful professional service entity's requirement to comply with the requirements of **N.J.S.A. 10:5-31 et seq.** and **N.J.A.C. 17:27 et seq.**

The successful professional service entity shall submit to the North Hudson Sewerage Authority, after notification of award but prior to execution of this contract, one of the following three documents as forms of evidence:

(a) A photocopy of a valid letter that the vendor is operating under an existing Federally approved or sanctioned affirmative action program (good for one year from the date of the letter);

OR

(b) A photocopy of a Certificate of Employee Information Report approval, issued in accordance with N.J.A.C. 17:27-1.1 et seq.;

OR

(c) A photocopy of an Employee Information Report (Form AA302) provided by the Division of Contract Compliance and distributed to the North Hudson Sewerage Authority to be completed by the vendor in accordance with N.J.A.C. 17:27-1.1 et seq.

The successful professional service entity may obtain the Employee Information Report (AA302) from the North Hudson Sewerage Authority during normal business hours.

The undersigned professional service entity certifies that he/she is aware of the commitment to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq. and agrees to furnish the required forms of evidence.

The undersigned professional service entity further understands that his/her submission shall be rejected as non-responsive if said professional service entity fails to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27 et seq.

COMPANY: Garbarini & Co., P.C. CPA's



SIGNATURE: _____ PRINT NAME: Paul W. Garbarini

TITLE: CPA/RMA DATE: 6/15/2020

Certification 11989

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-AUG-2019** to **15-AUG-2026**

GARBARINI & CO.
285 DIVISION AVE., & RT. #175
CARLSTADT NJ 07072



Elizabeth Maher Muoio

ELIZABETH MAHER MUOIO
State Treasurer



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: GARBARINI & CO. P.C.
Trade Name:
Address: DIV AVE & RT 17 S P O BOX 362
CARLSTADT, NJ 07072-0362
Certificate Number: 0529873
Effective Date: January 01, 1988
Date of Issuance: July 03, 2018

For Office Use Only:
20180703130704945

NORTH HUDSON SEWERAGE AUTHORITY

PROFESSIONAL SERVICE ENTITY INFORMATION FORM

If the Professional Service Entity is an **INDIVIDUAL**, sign name and give the following information:

Name: _____

Address: _____

Telephone No.: _____ Social Security No.: _____

Fax No.: _____ E-Mail: _____

If individual has a TRADE NAME, give such trade name:

Trading As: _____ Telephone No.: _____

If the Professional Service Entity is a **PARTNERSHIP**, give the following information:

Name of Partners: _____

Firm Name: _____

Address: _____

Telephone No.: _____ Federal I.D. No.: _____

Fax No.: _____ E-Mail: _____

Social Security No.: _____

Signature of authorized agent: _____

If the Professional Service Entity is **INCORPORATED**, give the following information:

State under whose laws incorporated: New Jersey

Location of principal office: 285 Division Ave. & Rte. 17 S. Carlstadt, NJ 07072

Telephone No.: (201) 933-5566 Federal I.D. No.: 22-2854914

Fax No.: (201) 933-0221 E-Mail: pwgarbarini@garbarinicpa.com

Name of agent in charge of said office upon whom notice may be legally served:

Paul W. Garbarini

Telephone No.: (201) 933-5566 Name of Corporation: Garbarini & Co., P.C.

Signature:  By: Paul W. Garbarini

Title: CPA / RMA Address: 285 Division Ave. & Rte. 17 S. Carlstadt, NJ 07072

The following references are for your information:

CARLSTADT, BOROUGH OF

500 Madison Street

P.O. Box 466

Carlstadt, NJ 07072

Contact: Domenick Giancaspro, Chief Financial Officer

Telephone No. 201-939-2850

EAST RUTHERFORD, BOROUGH OF

One Everett Place

East Rutherford, NJ 07073

Contact: Anthony Bianchi, Chief Financial Officer

Telephone No. 201-933-3444

HILLSDALE, BOROUGH OF

380 Hillsdale Avenue

Hillsdale, NJ 07642

Contact: John Ruocco, Mayor

Telephone No. 201-666-4800

HO-HO-KUS, BOROUGH OF

333 Warren Avenue

Ho-Ho-Kus, NJ 07423

Contact: Joe Citro, CFO

William Jones, Borough Administrator

Telephone No. 201-652-4400

HUDSON COUNTY HOUSING RESOURCE CENTER

574 Newark Ave., 3rd Floor

Jersey City, NJ 07306

Contact: Ana M. Vilela Ohiwerei, Executive Director

Telephone No. 201-795-5615

NORTH HUDSON SEWERAGE AUTHORITY

1600 Adams Street

Hoboken, NJ 07030

Contact: Dr. Richard Wolff, Executive Director

Telephone No. 201-963-6043

NORTH HUDSON REGIONAL FIRE AND RESCUE

6102 Tonelle Avenue

North Bergen, NJ 07047

Contact: Jeff Welz

Telephone No. 201-392-2074

NORTH HUDSON REGIONAL COUNCIL OF MAYORS

400 38th Street

Union City, NJ 07087

Contact: Dr. Nicholas J. Cicco

Telephone No. 201-866-4004

The following references are for your information:

RAMSEY, BOROUGH OF
33 North Central Avenue
Ramsey, NJ 07446
Contact: Denise Bartalotta, CFO
Telephone No. 201-825-3400

WALLINGTON, BOROUGH OF
24 Union Boulevard
Wallington, NJ 07057
Contact: Judith Tutela, CFO
Telephone No. 973-777-0318

WEEHAWKEN, TOWNSHIP OF
400 Park Avenue
Weehawken, NJ 07087
Contact: Lisa Toscano, CMFO
Telephone No. 201-319-6000

WEEHAWKEN BOARD OF EDUCATION
53 Liberty Place
Weehawken, NJ 07087
Telephone No. 201-422-6125

**THE WILLIAM E. DERMODY FREE PUBLIC LIBRARY,
BOROUGH OF CARLSTADT**
420 Hackensack Street
Carlstadt, NJ 07072
Contact: Mary Disanza, Director
Telephone No. 201-438-8866

EDGEWATER FREE PUBLIC LIBRARY
49 Hudson Avenue
Edgewater, NJ 07020
Contact: Linda A. Corona, Director
Telephone No. 201) 224-6144

**FRANKLIN LAKES PUBLIC LIBRARY,
BOROUGH OF FRANKLIN LAKES**
470 De Korte Drive
Franklin Lakes, NJ 07417
Contact: Gerry McMahon, Director
Telephone No. 201-891-2224

GLEN RIDGE PUBLIC LIBRARY
240 Ridgewood Avenue
Glen Ridge, NJ 07028
Contact: Jennifer Breuer, Director
Telephone No. 973-748-5482

The following references are for your information:

HILLSDALE FREE PUBLIC LIBRARY

509 Hillsdale Avenue
Hillsdale, NJ 07642
Contact: David Franz, Director
Telephone No. 201-358-5072

LEONIA PUBLIC LIBRARY

227 Fort Lee Road
Leonia, NJ 07605
Contact: Beth Vredenburg, Director
Telephone No. 201-592-5770

LYNDHURST PUBLIC LIBRARY

355 Valley Brook Avenue
Lyndhurst, NJ 07071
Contact: Donna Romeo, Director
Telephone No. 201-804-2478

MAHWAH PUBLIC LIBRARY

100 Ridge Road
Mahwah, NJ 07430
Contact: Kurt Hadelor, Director
Telephone No. 201-529-2183

**THE FREE PUBLIC LIBRARY,
BOROUGH OF MONTVALE**

12 Mercedes Drive, Suite 100
Montvale, NJ 07645
Contact: Paul Shaver, Director
Telephone No. 201-391-5090

**RAMSEY FREE PUBLIC LIBRARY,
BOROUGH OF RAMSEY**

30 Wyckoff Avenue
Ramsey, NJ 07446
Contact: Matt Latham, Director
Telephone No. 201-327-1445

**SADDLE BROOK FREE PUBLIC LIBRARY,
TOWNSHIP OF SADDLE BROOK**

340 Mayhill Street
Saddle Brook, NJ 07663
Contact: Katherine Hybertsen, Director
Telephone No. 201-843-3287

**THE FREE PUBLIC LIBRARY
TOWNSHIP OF SECAUCUS**

Plaza Center
Secaucus, NJ 07094
Contact: Jennifer May, Director
Telephone No. 201-330-2084

The following references are for your information:

**THE JOHN F. KENNEDY MEMORIAL FREE PUBLIC LIBRARY,
BOROUGH OF WALLINGTON**

49 Hathaway Street

Wallington, NJ 07057

Contact: Marianne R. Wilms, Director

Telephone No. 973-471-1692

**THE FREE PUBLIC LIBRARY
TOWNSHIP OF WEEHAWKEN**

4 Hauxhurst Avenue

Weehawken, NJ 07087

Telephone No. 201-863-7823

CARLSTADT AMBULANCE CORP.

424 Hackensack Street

Carlstadt, NJ 07072

Telephone No. 201-438-8886

CARLSTADT FIREFIGHTERS FOUNDATION

500 Madison Street

Carlstadt, NJ 07072

Telephone No. 201-939-2850

WEEHAWKEN VOLUNTEER FIRST AID SQUAD

PO Box 4917

Weehawken, NJ 07086

Telephone No. 201-865-6610



CERTIFIED PUBLIC ACCOUNTANTS
REGISTERED MUNICIPAL ACCOUNTANTS
FINANCIAL CONSULTANTS

William J. Martini, Sr., CPA
William J. Martini, Jr., CPA, RMA, MS*
John R. Martini, CPA, CFP

*Certified in NJ & PA with a Masters
Degree in Taxation

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 10, 2018

To the shareholders of Garbarini & Co., PC
and the Peer Review Committee of the New Jersey Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of **Garbarini & Co., PC** (*the firm*) in effect for the year ended June 30, 2018. 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 engagements performed under Governmental Auditing Standards, including compliance audits under the Single Audit Act, and an examination of a service organization (SOC 1 engagement).

As 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 **Garbarini & Co., PC** in effect for the year ended June 30, 2018 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*. **Garbarini & Co., PC** has received a peer review rating of *pass*.

Martini & Martini

MARTINI & MARTINI, CPA, PA