

**THE EAST ORANGE PARKING AUTHORITY**

**PROPOSAL TO PERFORM  
AUDITING SERVICES**

**FOR THE YEAR ENDED DECEMBER 31, 2020**



# WIELKOTZ & COMPANY <sup>CPA</sup>

CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA  
MATTHEW B. WIELKOTZ, CPA, PSA  
PAUL J. CUVA, CPA, RMA, PSA  
JAMES J. CERULLO, CPA, RMA, PSA  
THOMAS M. FERRY, CPA, RMA, PSA

HEADQUARTERS  
401 WANAQUE AVENUE  
POMPTON LAKES, NEW JERSEY 07442  
(973)-835-7900  
OFFICE@W-CPA.COM

ROCKAWAY OFFICE  
100 ENTERPRISE DRIVE  
SUITE 301  
ROCKAWAY, NEW JERSEY 07866  
(973)-835-7900

February 11, 2021

Honorable Commissioners  
The East Orange Parking Authority  
60 Evergreen Place, Suite 503  
East Orange, NJ 07018

Honorable Commissioners:

We are pleased to submit our qualifications to serve as the independent auditors for The East Orange Parking Authority ("the Authority") for the year ended December 31, 2020.

We understand that in selecting auditors for the year 2020, the Authority is interested in seeking a firm which will provide personal, timely and cost-effective audit services and have the capability to provide counseling/management consulting services, if needed, in related areas. At a minimum, we believe your organization requires accountants and auditors that provide the following essential services:

### Accounting and auditing

These services must be provided by professionals who not only understand state and federal reporting requirements of municipalities, but also have the knowledge and relationships to represent the Authority within the financial and investment communities.

### Financial advisory services

Since financial advisory services are directly related to the detailed financial information presented in your books and records, our accounting firm is best suited for providing these services. A good financial advisor would provide the Authority with the necessary guidance to develop the most cost-effective long term debt analysis.



## General consulting

Your accounting firm must have the ability and resources to meet the needs and challenges which face the Authority on a regular basis:

- Upgrades on computer system
- Fixed asset management
- Accounting training
- Accounting manuals
- Operational reviews

While you may not need all of the above services all the time, our engagement team approach allows us to service our client with various professionals disciplined in specific areas. You only pay for services rendered, but you have a team that does not have to retool for each new project. We have been servicing the industry for many years.

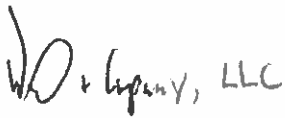
Based upon our understanding of your organization, we will be required to perform the following services:

- Annual Audit in accordance with all State, Federal and Professional requirements.
- Assistance with Budget preparation.

We believe that our qualifications demonstrate our outstanding credentials as auditors. I have attached our firm resume and listing of clients for your review.

We are pleased to have this opportunity to present our qualifications to be auditors for the Authority. We believe that the Wielkocz & Company, LLC's professional team will provide the outstanding quality of service which the Authority desires, and we look forward to working with you. Should you have any questions on our proposal, please contact Steven D. Wielkocz at (973) 835-7900 ext. 201.

Very truly yours,



WIELKOTZ & COMPANY, LLC  
Certified Public Accountants



## **SECTION I**

### **RELATED EXPERIENCE**

Personnel from our offices have conducted the following governmental audits and related engagements (see attached client list).

In addition to audit work for the above clients, we have performed the following types of related engagements.

- Financial advisory services
- Verification of mathematical accuracy of advanced refundings
- Consultants in project financings
- Tax rate projections
- Cash flow projections
- Assistance in preparation of annual budget
- Assistance in preparation of financial statements supporting the budget
- Training of personnel in accounting functions
- Assistance in the installation of computerized accounting systems
- Appearances before the Local Finance Board
- Preparation of financial addendums to the New Jersey Wastewater Treatment Trust
- Preparation of Official Statements for the Municipalities

## SECTION II

### PROFESSIONAL STAFF AND STAFFING ARRANGEMENTS

One of the most important elements in providing auditing services is selecting and organizing professional personnel with the appropriate skills. Accordingly, we will select personnel for this engagement who have considerable experience in financing, compliance audits, fund accounting, state and local government practices and in rendering accounting, auditing, and financial services to entities that relate directly to your concerns. Our professional staff will organize to facilitate the performance of the engagement in an expeditious, timely and competent manner at the least cost to you. In addition, we have individuals with other specialized skills to be available during the engagement should the need arise for their expertise.

Our approach to client service has been characterized as a business approach to accounting services. The approach stresses our understanding of our clients' operations and their understanding of our work.

Our organization is structured to encourage and enhance the responsiveness of our professional people. Partners are responsible for all aspects of service to those clients for whom they have responsibility. They call upon the resources of their offices and, as necessary, the total resources of the firm to provide this service. They utilize people, organize engagement staff and exercise supervisory and review functions, but they also stay close enough to the job to see that the work is done well and to the client's satisfaction. The line and staff organizations of the firm are designed to support the Partners and the professionals who work with them servicing our clients.

The day-to-day client services are the responsibility of the engagement partner and his team of managers and staff.

Our method of conducting the audit will be by placing a partner in the field, along with a senior and junior accountant to work directly with the staff of the Authority.

For a client such as you, we believe that our organizational approach enables us to deliver the full range of competence which only a large firm can provide on a timely basis.

The resume of the firm follows.

**WIELKOTZ & COMPANY, LLC  
A PROFESSIONAL ASSOCIATION  
CERTIFIED PUBLIC ACCOUNTANTS**

# WIELKOTZ & COMPANY, LLC

## NAME:

Wielkocz & Company, LLC  
Certified Public Accountants

## OFFICES:

Passaic County:  
401 Wanaque Avenue  
Pompton Lakes, NJ 07442  
Telephone: (973) 835-7900  
Fax: (973) 835-6631

Morris County:  
100 Enterprise Drive, Suite 301  
Rockaway, NJ 07866  
Telephone: (973) 835-7900  
Fax: (973) 835-6631

## MEMBERS AND PARTNERS:

## OTHER PERSONNEL:

	<u>Ownership %</u>
Steven D. Wielkocz, C.P.A., R.M.A., P.S.A.	66%
Matthew B. Wielkocz, C.P.A., P.S.A.	34%
James J. Cerullo, C.P.A., R.M.A., P.S.A.	-
Paul J. Cuva, C.P.A., R.M.A., P.S.A.	-
Thomas M. Ferry, C.P.A., R.M.A., P.S.A.	-

In addition, there is a staff of experienced, well-trained accountants, including Certified Public Accountants, Registered Municipal Accountants,

At present, the Firm employs:

- 2 members
- 3 partners
- 7 managers
- 8 senior accountants
- 11 staff accountants
- 4 administration

## GOVERNMENTAL ACCOUNTING:

Municipal Government, County Government, Boards of Education, Authorities:  
Governmental auditors, beginning as early as 1961 to date for New Jersey Municipalities, County Government, Boards of Education, Authorities and Commissions.

## COMMERCIAL ACCOUNTING:

Individual, partnership, corporate, estate and fiduciary accounting, auditing and tax services.

## OTHER RELATED WORK:

Financial Advisors, Verification Agents, Sewer Authorities, Municipal Utility Authorities, Housing Authorities, Solid Waste Management Authorities, Home Owners Associations and Nonprofit Organizations.

## **GOVERNMENTAL ACCOUNTING MEMBERS AND PARTNERS**

Steven D. Wielkotz is a Certified Public Accountant, Registered Municipal Accountant and Licensed Public School Accountant with over forty years experience in performing accounting, auditing and financial consulting matters for municipal governments, water and sewer authorities and school districts in New Jersey. Mr. Wielkotz is also responsible for the planning of the governmental audits and oversight of the audit engagements.

Mr. Wielkotz received a Bachelor of Science Degree in Business Administration with a Major in Accounting from Fairleigh Dickinson University.

James Cerullo is a Certified Public Accountant, Registered Municipal Accountant, Licensed Public School Accountant and is a Certified Financial Officer with over forty years experience in performing accounting, auditing and financial consulting matters for municipal governments, water and sewer authorities and school districts in New Jersey. Mr. Cerullo is also responsible for the oversight of the day to day field work in the performance of audits for the firm's governmental clients.

Mr. Cerullo received a Bachelor of Science Degree in Business Administration with a Major in Accounting from Seton Hall University.

Paul Cuva is a Certified Public Accountant, Registered Municipal Accountant, Licensed Public School Accountant and is a Certified Financial Officer with over forty years experience in performing accounting, auditing and financial consulting matters for commercial businesses, municipal governments, water and sewer authorities and school districts in New Jersey. Mr. Cuva is responsible for the planning of the governmental audits and oversight of the audit engagements.

Mr. Cuva received a Bachelor of Science Degree in Business Administration with a Major in Accounting from Seton Hall University.

Thomas M. Ferry is a Certified Public Accountant, Registered Municipal Accountant and Licensed Public School Accountant with over thirty years experience in performing accounting, auditing and financial consulting matters for municipal governments, water and sewer authorities, school districts in New Jersey. Mr. Ferry is also responsible for the oversight of the day to day field work in the performance of audits for the firm's governmental audits and nonprofit organizations and is responsible for the oversight of the Firm's Newton office.

Mr. Ferry received a Bachelor of Science Degree in Business Administration with a Major in Accounting from Fairleigh Dickinson University.



## **GOVERNMENTAL ACCOUNTING MEMBERS AND PARTNERS**

Matthew Wielkotz is a Certified Public Accountant and Licensed Public School Accountant with over eight years of experience performing accounting, auditing, and financial consulting services to various governmental non-profit and commercial entities. Mr. Wielkotz holds Advanced Single Audit Certificate from the American Institute of Certified Public Accountants and has developed the Firm's procedures over audits in accordance with Federal Office of Management and Budget (OMB) Uniform Guidance and New Jersey OMB 15-08.

Mr. Wielkotz, received a Bachelor of Science Degree in Business with Majors in Accounting and Finance from the Kelley School of Business at Indiana University.

**GOVERNMENTAL ACCOUNTING  
(CONTINUED)  
MANAGERS**

David Bottge is a Certified Public Accountant and Registered Municipal Accountant with over thirty years experience in performing accounting, auditing and financial consulting matters for municipal governments, water and sewer authorities and school districts in New Jersey. Mr. Bottge is also responsible for the oversight of the day to day field work in the performance of audits for the firm's governmental audits.

Mr. Bottge received a Bachelor of Arts Degree in Accounting from William Paterson College.

Edward J. Winkle is a Certified Public Accountant with over thirty years experience in performing accounting and auditing services for municipal governments, sewer authorities, and school districts in New Jersey.

Mr. Winkle received a Bachelor of Science Degree in Business Administration with a Major in Accounting from Montclair State University.

Sean Ferguson has been performing accounting, auditing and financial consulting services for municipal governments for over twenty years. Mr. Ferguson is responsible for the day to day oversight of various municipal and school audit engagements throughout Bergen County. Mr. Ferguson has been the lead manager on the audits of the County of Bergen, County of Passaic, and numerous other municipal, school district and authority engagements.

Mr. Ferguson received a Bachelor of Science Degree in Accounting from Kean College of New Jersey.

Kari Ferguson has been performing accounting, auditing and financial consulting services for municipal governments for over eighteen years. Ms. Ferguson is responsible for the day to day oversight of various municipal and school audit engagements throughout Bergen and Passaic Counties.

Ms. Ferguson received a Bachelor of Science Degree in Accounting from Western Michigan University and is a Certified Public Accountant and Registered Municipal Accountant.

Robert McNinch is a Certified Public Accountant, Certified Fraud Examiner and Licensed Public School Accountant with over eighteen years experience in performing accounting and auditing services for commercial businesses, municipal governments, water/sewerage authorities, non-profit organizations, HUD-assisted mortgage companies, libraries and school districts in New Jersey.

Mr. McNinch received a Bachelor of Science Degree in Accounting from Ramapo College of New Jersey and a Masters Degree in Governmental Accounting from Rutgers School of Business.

Kevin Reeves is a Certified Public Accountant with over sixteen years experience in performing accounting and auditing services for county and municipal governments as well as school districts. Mr. Reeves is responsible for the day-to-day oversight of the audits of the County of Bergen as well as various municipalities and school districts.

Mr. Reeves received a Bachelor of Science Degree in Accounting from William Paterson University.

**WIELKOTZ & COMPANY, LLC  
MUNICIPAL CLIENTS**

**BERGEN COUNTY**

Bergen County

Bergen County Board of Social Services

Borough of Bogota

Borough of Edgewater

Borough of Elmwood Park

Borough of Englewood Cliffs

Borough of Fair Lawn

Borough of Fairview

Borough of Fort Lee

Borough of Glen Rock

Township of Lyndhurst

Borough of Maywood

Borough of New Milford

Borough of Northvale

Borough of Norwood

Borough of Oradell

Borough of Palisades Park

Borough of Paramus

Borough of Ridgefield

Borough of River Edge

Township of Saddle Brook

Village of Ridgefield Park

**ESSEX COUNTY**

Township of Bloomfield

City of East Orange - City Council Budget Consultants

**HUNTERDON COUNTY**

Borough of Milford

**HUDSON COUNTY**

Town of Guttenberg

Jersey City Redevelopment Agency

Town of Kearny

City of Jersey City - Audit of PILOTS

Jersey City Municipal Utilities Authority

**WIELKOTZ & COMPANY, LLC  
MUNICIPAL CLIENTS  
(CONTINUED)**

**MONMOUTH COUNTY**

Borough of Bradley Beach

**MORRIS COUNTY**

Township of East Hanover

Township of Jefferson

Borough of Lincoln Park

Township of Parsippany - Budget Consultants

**PASSAIC COUNTY**

County of Passaic

Passaic County Board of Social Services

Borough of Haledon

Township of Little Falls

Borough of North Haledon

Borough of Pompton Lakes

Borough of Prospect Park

Borough of Wanaque

Township of West Milford

Borough of Woodland Park

**SUSSEX COUNTY**

Borough of Andover

Borough of Branchville

Borough of Franklin

Township of Frankford

Township of Green

Township of Hampton

Township of Hardyston

Town of Newton

Borough of Ogdensburg

Township of Sparta

Borough of Sussex

Township of Walpack

Township of Wantage

**WIELKOTZ & COMPANY, LLC  
MUNICIPAL CLIENTS  
(CONTINUED)**

**UNION COUNTY**

Union County

Township of Berkeley Heights  
Borough of New Providence  
City of Summit  
Township of Winfield

**WARREN COUNTY**

Township of Mansfield  
Borough of Washington

**BOARD OF EDUCATION CLIENTS**

**BERGEN COUNTY**

Borough of Cliffside Park  
Borough of Englewood Cliffs  
Borough of Fairview  
Borough of Ho-Ho-Kus  
Borough of Palisades Park  
Borough of Ramsey  
Township of Teaneck

**HUDSON COUNTY**

Town of Guttenberg  
Hudson County School of Technologies

**MONMOUTH COUNTY**

Borough of Rumson  
Borough of Spring Lake  
Borough of Tinton Falls

**WIELKOTZ & COMPANY, LLC  
BOARD OF EDUCATION CLIENTS  
(CONTINUED)**

**MORRIS COUNTY**

Borough of Butler  
Town of Dover  
Mt. Olive Township  
Borough of Rockaway

**PASSAIC COUNTY**

Borough of Haledon  
Manchester Regional High School  
Northern Region Educational Services Commission  
Passaic County Vocational Technical High School  
City of Paterson Board of Education  
Borough of Pompton Lakes  
Borough of Prospect Park  
Borough of Ringwood  
Borough of Wanaque  
Township of West Milford  
Borough of Woodland Park

**SUSSEX COUNTY**

Sussex County Educational Services Commission

**FIRE DISTRICTS**

Montville Fire District No. 1  
Montville Fire District No. 2  
Parsippany Fire District No. 2

**WIELKOTZ & COMPANY, LLC**  
**AUTHORITIES/COMMISSIONS/COMPANY**

Carlstadt Sewerage Authority  
Fayson Lakes Water Company  
Fort Lee Parking Authority  
Hackettstown Municipal Utilities Authority  
Hackettstown Parking Authority  
Hanover Sewerage Authority  
Hardyston Township Municipal Utilities Authority  
Jersey City Redevelopment Agency  
Kearny Municipal Utilities Authority  
Manchester Utility Authority  
Morris County Improvement Authority  
Morristown Parking Authority  
Musconetcong Sewerage Authority  
Northwest Bergen County Utilities Authority  
Passaic County Utilities Authority  
Passaic Valley Water Commission  
Pequannock River Basin Regional Sewerage Authority  
Pompton Lakes Borough Municipal Utilities Authority  
Rockaway Valley Regional Sewerage Authority  
Secaucus Municipal Utilities Authority  
South Monmouth Regional Sewerage Authority  
Sussex County Municipal Utilities Authority  
Town of Newton Parking Authority  
Two Bridges Sewerage Authority  
Union City Redevelopment Agency  
Vernon Township Municipal Utilities Authority  
Wanaque Valley Regional Sewerage Authority  
Warren Township Sewerage Authority

**LIBRARIES**

Borough of Allendale Public Library  
Boonton Holmes Public Library  
Library of the Chathams  
Chester Library  
Township of Denville Public Library  
Borough of Fort Lee Public Library  
City of Hackensack Free Public Library  
Hackettstown Library  
Borough of Haledon Public Library  
City of Hoboken Public Library  
Township of Jefferson Public Library

**WIELKOTZ & COMPANY, LLC  
OTHER CLIENTS  
(CONTINUED)**

**LIBRARIES**

Borough of Lincoln Park Public Library  
Township of Little Falls Public Library  
Township of Long Hill Library  
Borough of Maywood Public Library  
Township of Montclair Public Library  
Borough of New Providence Public Library  
Borough of Norwood Public Library  
Borough of North Haledon Public Library  
Borough of Oradell Public Library  
Borough of Paramus Library  
Borough of Ridgefield Public Library  
Ridgefield Park Public Library  
Borough of River Edge Public Library  
Borough of Riverdale Public Library  
Township of Rockaway Public Library  
Borough of Rutherford Public Library  
Borough of Wanaque Public Library  
Township of West Milford Public Library

**JOINT INSURANCE FUNDS**

Municipal Excess Liability Residual Claims Fund

**NONPROFIT ORGANIZATIONS**

ALFA Development  
Bergen County Cooperative Library System (BCCLS)  
Center for Family Resources  
Family Partners of Morris and Sussex Counties  
Frankford Volunteer Fire Company  
Hampton Township Volunteer Fire Company  
Hudson-Essex-Passaic Soil Conservation District  
Jersey City Employment and Training Program  
New Jersey Association of County Tax Boards  
New Jersey Water Environment Association  
PALS Plus, Inc.  
Passaic River Basin Alliance Inc.  
Pompton Lakes Management Partnership Corporation  
Special Municipal Services Districts  
Sussex County Prosecutor's Office  
Sussex County Soil Conservation District  
West Milford First Aid Squad



## **SECTION III**

### **AUDIT SCOPE**

The scope of our audit will include the financial statements of The East Orange Parking Authority in accordance with generally accepted accounting principles.

Our audit will be performed in accordance with generally accepted auditing standards, Governmental Auditing Standards, and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and will include such tests of the accounting procedures and such other procedures as we deem necessary in the circumstances.

As part of our audit, we will review the Authority's system of internal accounting controls, as necessary, to enable us to form an opinion on the financial statements. We will then issue a letter of recommendation, if appropriate, with respect to these systems.

Under generally accepted auditing standards, the independent auditor has the responsibility, within the inherent limitations of the auditing process, to plan the examination and to search for errors or irregularities (as defined in authoritative professional literature) that would have a material effect on the financial statements. Our search for material errors or irregularities ordinarily is accomplished by performing those auditing procedures that in our judgment are appropriate in the circumstances to form opinions on the financial statements as a whole.

In conducting our examination, we will be aware of the possibility that illegal acts (as defined in authoritative professional literature) may have occurred and may have a material effect on the financial statements.

Examinations, conducted in accordance with generally accepted auditing standards, are of limited effectiveness in discovering possible illegal acts and cannot be expected to provide assurance that illegal acts will be detected, although procedures that are performed primarily for the purpose of forming an opinion of the financial statements as a whole may also bring possible illegal acts to the auditor's attention.

#### **An efficient audit**

To facilitate the timely and cost-effective completion of our examination, our overall audit work plan is organized according to four distinct phases. The following section outlines the major procedures we typically perform during each phase of the engagement:

### Phase I - Audit preparation stage

- Meet with key personnel to discuss our approach to the engagement so that it can be conducted in the most effective and efficient manner.
- Review changes, if any, in applicable statutes and regulations.
- Develop the preliminary auditing programs we will employ in the various areas, such as programs to be updated in Phase II.

### Phase II - Accounting systems and evaluation of internal accounting controls

- Review the existing accounting systems. Such review would include updating of our documentation of system flowcharts, analysis of system strengths and weaknesses and formulation of a preliminary evaluation of the adequacy of internal controls in the system.
- Perform tests of transactions to the extent necessary in the circumstances. The results of such test will either confirm or reject our evaluation of the internal control system.
- Update the audit program (if necessary) for our audit of year-end account balances.
- Bring all significant findings in our observations on internal control and other matters to the attention of the administration for timely action.
- Review interim financial information as available.
- Identify, to the extent possible, all potential accounting and auditing problems; review them with key personnel and develop proposed solutions.
- Prepare requests for confirmation of cash balances, receivables and debt obligations.

### Phase III - Examination of year-end account balances

- Mail confirmation requests, summarize and evaluate responses.
- Perform various audit procedures, including examination of supporting documentation to verify reasonableness of assets, liabilities, revenues, expenses and fund balances.
- Obtain representation regarding completeness of disclosure and integrity of accounting records.

#### Phase IV - Reporting

- Review draft financial statements with appropriate personnel.
- Present audit report to the Authority's governing body.

While we will be in communication with you as necessary, we anticipate that our greatest requirement of management's time will be at the inception of our work and then, again, as the audit reaches its final stages. We will always strive to deal with the person who is directly responsible for a given area, thereby minimizing the time required of management.

In addition, to ensure the highest standards of service both now and in the years ahead, we will base our audit approach on locating authority and decision-making capability in the Partner; top-down planning and control; close communication with management; and the use of advanced audit technology on your engagement.

**SECTION IV**  
**OTHER INFORMATION**

To our knowledge,

1. Affirmation Action - We have complied with all affirmative action requirements and attach our certification in Section VI.
2. The firm of Wielkocz & Company, LLC (formerly Ferraioli, Wielkocz, Cerullo & Cuva, P.A.) has been in business since April of 1995 and has maintained the same management as currently maintained.
3. The Firm is neither involved in as a party or a witness in any pending or threatened litigation, and has not had any adjudicated malpractice judgments in the past three years.
4. References -

Mayor Ted Green  
City Hall  
Town of East Orange  
44 City Hall  
East Orange, NJ  
973-266-5151

Mayor Michael Venezia  
Township of Bloomfield  
1 Municipal Plaza  
Bloomfield, NJ  
Room 209 - 2<sup>nd</sup> Floor  
973-680-4080

Mayor Michael McPartland  
Borough of Edgewater  
55 River Road  
Edgewater, NJ  
201-943-1700

Mayor Alberto Santos  
Town of Kearny  
402 Kearny Avenue  
Kearny, NJ  
201-955-7979

5. The Firm has never and is not now involved in any bankruptcy or re-organization proceedings.
6. Non union personnel.
7. No relatives of Firm personnel employed by The East Orange Parking Authority.

**SECTION V**  
**COST PROPOSAL**

At Wielkotz & Company, LLC the concept of "quality service" includes the concept of "reasonable costs". This does not mean that we cut corners in the quality of our work, but rather that we use methods that promote the greatest efficiency in the conduct of our audit. Our fee for the year ending December 31, 2020 audit will be \$11,000.

Our fee for budget preparation for the 2021 budget would be not to exceed \$3,000.

Any additional services would be at our regular government hourly rates as follows:

Member/Partner	\$200
Senior Manager	175
Manager	150
Senior Associate	125
Associate	100
Administrative	75

Accordingly we will submit requests for partial payments as the work progresses.

Wielkotz & Company, LLC's maximum liability to The East Orange Parking Authority arising for any reason relating to services rendered under this letter shall be limited to two times the amount of fees paid for these services.

Through written and personal communication, Wielkotz & Company, LLC will ensure that the audit plans are followed, deadlines are met, and the issues related to reporting, internal control, and other important matters are discussed and interpreted in a timely manner from the broadest perspective.

**SECTION VI**

**ACCOUNTANTS PROFESSIONAL LIABILITY POLICY,  
BUSINESS REGISTRATION CERTIFICATE,  
MANDATORY EQUAL OPPORTUNITY LANGUAGE,  
CERTIFICATE OF EMPLOYEE INFORMATION REPORT  
AND FORM W-9**

DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

-----  
PRODUCER BRANCH PREFIX POLICY NUMBER

003613 970 APL 658769223

INSURANCE IS PROVIDED BY THE CONTINENTAL  
INSURANCE COMPANY OF NEW JERSEY  
151 N. Franklin Street, CHICAGO, IL 60606  
A STOCK INSURANCE COMPANY  
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address

Wielkotz & Company, LLC  
401 Wanaque Avenue  
Pompton Lakes, NJ 07442-1804

\* \* \* \* \* NOTICE \* \* \* \* \*

THIS IS A CLAIMS-MADE AND REPORTED POLICY AND COVERS  
ONLY CLAIMS FIRST MADE AGAINST AN INSURED AND REPORTED  
IN WRITING TO THE COMPANY DURING THE POLICY PERIOD.  
PLEASE READ THIS POLICY CAREFULLY AND DISCUSS THE  
COVERAGE WITH YOUR INSURANCE AGENT.

-----  
2. POLICY PERIOD: FROM: 1/01/21 TO: 1/01/22 at 12:01 A.M.  
Standard time at your address shown above.

-----  
3. PRIOR ACTS DATE: 1/01/20 at 12:01 A.M.

-----  
4. DEDUCTIBLE: Per Claim Deductible \_\_\_\_\_ or Aggregate Deductible \$35,000

-----  
5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)  
\$2,000,000 PER CLAIM  
\$4,000,000 AGGREGATE

-----  
6. FOR NON-RENEWAL: 30 days notice will be given you in accordance with policy conditions.

-----  
7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/16) Policy  
G-127137-A29(7/12) Declarations Page  
G-127157-A(6/97) Nuclear Energy & Pollution Excl.  
G-127164-A29(6/97) Amend. Termination Provisions - NJ  
G-141584-A(6/03) Policyholder Notice  
CNA90673XX-(11/17) Amend Limits of Liability Endorsement  
G-127152-AC(5/06) Claim Expenses Outside Limits  
CNA69245NJ Named Entity Exclusion (NJ)

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

Amendatory Endorsement  
Nuclear Energy and Pollution Exclusion

We agree with you that the following EXCLUSIONS are added to your Policy:

We will not defend or pay under this Policy any claim based upon or arising out of any loss, cost or expense:

1. under any circumstances, due to nuclear reaction, radiation, or contamination, regardless of cause.
2. which would not have happened in whole or in part, but for the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of **pollutants** at any time.
3. arising out of any:
  - a. Request, demand or order that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **pollutants**; or
  - b. **Claim** or suit by or on behalf of a governmental authority for damage because of testing for, monitoring, cleaning up, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **pollutants**.

"**Pollutants**" means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.

ALL OTHER PROVISIONS OF THIS POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

*Must Be Completed*

ENDT. NO.	POLICY NO.
001	APL 658769223

*Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy*

ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
Wielkocz & Company, LLC	1/01/2021



Countersigned by \_\_\_\_\_  
Authorized Representative





## STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

**Taxpayer Name:** WIELKOTZ & COMPANY, LLC

**Trade Name:**

**Address:** 401 WANAQUE AVENUE  
POMPTON LAKES, NJ 07442

**Certificate Number:** 2353107

**Effective Date:** June 10, 2019

**Date of Issuance:** November 11, 2019

**For Office Use Only:**

2019111120413296

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**  
**N.J.S.A. 10:5-31 et seq., 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 or sex. Except with respect to affectional or sexual orientation, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Such action shall include, but not 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, marital status, affectional or sexual orientation or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees 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 employ minority and women workers consistent with the applicable county employment goals established in accordance with N.J.A.C. 17:27-5.2, or a binding determination of the applicable county employment goals determined by the Division, pursuant to 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, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personal 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 applicable 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, creed, color, national origin, ancestry, marital status, affectional or sexual orientation 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	_____ X _____
Employee Information Report Form AA302	_____

The contractor and its subcontractor shall furnish such reports or other documents to the Division of Contract Compliance and EEP as may be requested by the Division 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 Contract Compliance and EEP for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code at N.J.A.C.17:27.

WIELKOTZ & COMPANY, LLC  
Company Name

We are aware of our obligation to the State of New Jersey pursuant to N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27.

Wielkatz & Company, LLC  
Signature

Certification 62205

**CERTIFICATE OF EMPLOYEE INFORMATION REPORT  
INITIAL**

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-DEC-2019 to 15-DEC-2026

WIELKOTZ & COMPANY, LLC  
401 WANAQUE AVENUE  
POMPTON LAKES NJ 07442



*Elizabeth M. Muoio*

ELIZABETH MAHER MUOIO  
State Treasurer

# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Wielkotz &amp; Company, LLC</b>	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <u>S</u> <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions. <b>401 Wanaque Avenue</b>	Requester's name and address (optional)
6 City, state, and ZIP code <b>Pompton Lake, New Jersey 07442</b>	
7 List account number(s) here (optional)	

Print or type.  
See Specific Instructions on page 3.

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
OR									
Employer identification number									
8	4	-	2	0	2	2	0	7	1

### Part II Certification

Under penalties of perjury, I certify that:

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

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

**Sign Here**    Signature of U.S. person ▶    Date ▶ 11/21/2019

### General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*