

RESOLUTION 2023-18

WHEREAS, there exists a need for the services of a registered municipal accountant to serve as Auditor for The Bordentown Sewerage Authority; and

WHEREAS, funds are available for this purpose and a certificate of availability of funds has been provided by the designated certifying finance officer and is attached hereto; and

WHEREAS, the Local Public Contracts Law N.J.S.A. 40A:11-1 et seq. requires that the Resolution authorizing the award of contract for "professional services" without competitive bids and the resulting contract must be available for public inspection; and

WHEREAS, the Local Public Contracts Law further requires that a Notice of the award of the contract be printed as a legal advertisement; and

WHEREAS, this contract was awarded after a fair and open process.

NOW, THEREFORE, BE IT RESOLVED, by The Bordentown Sewerage Authority this 21st day of February, 2023, as follows:

1. Michael Holt, Registered Municipal Accountant of Holt McNally & Associates, be and the same is hereby appointed as Auditor for The Bordentown Sewerage Authority. The term of appointment is effective March 1, 2023 and shall be for a term of one year.
2. This contract is awarded without competitive bidding after a fair and open process as a "professional service" in accordance with N.J.S.A. 40A:11-5(1)(a) of the Local Public Contracts Law because said contract encompasses a professional service recognized, and regulated by law.

3. The Chair and Secretary are hereby authorized and directed to execute the professional services contract with Michael Holt, Registered Municipal Accountant of Holt McNally & Associates.

4. Notice of this action shall be published once as a legal advertisement in the official newspaper of The Bordentown Sewerage Authority within ten days of its adoption.

THE BORDENTOWN SEWERAGE AUTHORITY

By: M. Ellen Gulbinsky
Chair, M. Ellen GULBINSKY

ATTEST:

A Miller
Secretary, Aneka Miller

I have reviewed this resolution and the certificate of availability of funds and am satisfied that an appropriate certificate of availability has been provided.

Anthony T. Dollas, Jr.
Anthony T. Dollas, Jr., Esquire
General Counsel

CERTIFICATE OF AVAILABILITY OF FUNDS

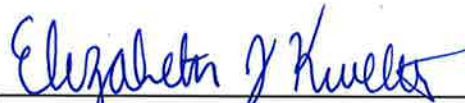
I, Elizabeth J. Kwelty, Administrative Manager and Certifying Finance Officer of The Bordentown Sewerage Authority, do hereby certify, pursuant to the rules of the Department of Community Affairs, Division of Local Government Services (N.J.A.C. 5:34-5.1 et seq.), that there are available adequate funds for the following proposed contract:

CONTRACT:	Auditor
CONTRACT NUMBER:	2023-C4
CONTRACTOR:	Michael Holt, Registered Municipal Accountant of Holt McNally & Associates
CONTRACT AMOUNT:	See Attachment A
BUDGETARY LINE ITEM:	01-001-610E

I certify that the same funds have not been certified as available for more than one pending contract.

2/21/23

Date



Elizabeth J. Kwelty
Certifying Finance Officer

Special situations (check all that apply):

- A.) The Authority is operating under a temporary budget and:
- 1. the full cost of the contract is certified against the temporary budget; or
 - 2. only the pro rata amount of the contract is charged against the temporary budget and the contract contains a clause making its continuation past the date subject to a further appropriation of sufficient funds.
- B.) This contract is an open-ended contract for goods at a unit price up to a maximum amount and:
- 1. the full maximum amount permitted by the contract is being certified; or
 - 2. the amount of the purchase shall be certified at the time that such goods are ordered by attaching the certificate of availability to the file copy of the purchase order.
- C.) This 12-month contract does not coincide with the fiscal year and:
- 1. the full cost of the contract is hereby certified against the budget of the year in which the contract is awarded; or
 - 2. the amounts for which liability is to be incurred is hereby certified against the two respective budgets at this time.
- D.) This is a multi-year contract and:
- 1. this contract is for construction and related services and the full amount of the contract is hereby certified to the current budget; or
 - 2. this is not a construction contract, and the availability of funds will be certified to the respective budgets at the time that the goods or services are ordered.

2/21/23
Date



Elizabeth J. Kwelty
Certifying Finance Officer

Attachment A

COST PROPOSAL

We continually strive to keep our fees at the lowest level consistent with the highest professional standards and your requirements for timely service.

We propose the following all-inclusive not to exceed fee of **\$28,000**, plus the costs associated with bank confirmations, if applicable, for preparation of the audit of the Bordentown Sewerage Authority for fiscal ending November 30, 2023.

The above fee assumes that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary as a result of errors, omissions, misstatements, or other inadequacies in the financial records or as a result of a discovery of material weaknesses in the internal controls, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Additionally, should the Division of Local Government Services impose additional auditing requirements which would require us to expand our engagement beyond the procedures and tests presently contemplated, we will advise you in writing of any such circumstance that would require us to seek an adjustment of the above fee.

Invoices will be issued monthly as the audit services progress. If additional work is required to be performed, the following standard hourly rates would apply:

STANDARD HOURLY RATES	
Engagement Partner	\$200.00
Quality Review Partner	\$200.00
Principal	\$185.00
Manager	\$160.00
Senior	\$120.00
Staff	\$100.00

Services to Include:

The 2023 Audit of the Bordentown Sewerage Authority Financial Statements. Single Audit and other nonaudit services, if necessary, will be billed at standard hourly rates.

Prior to the undertaking of additional work, an estimated fee will be submitted for approval. Personnel will be selected to perform these additional duties that will provide the maximum benefit at the minimum cost.

SERVICES BEYOND THE CORE REQUIREMENTS

- **Advisory and Consulting Services**

HMA specifically addresses the needs of clients through a variety of financial, governance and management consulting services. Our firm provides the following services: diligence services on issuance of temporary and permanent debt, verification services for debt refunding, forecasts and projections, business plans, strategic plans, alternate revenue streams, and cost allocation studies to name a few.




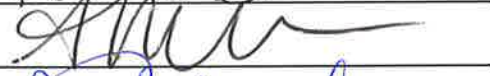
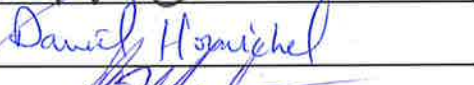

- **Operational Reviews**

HMA has undertaken many different types of reviews for our clients and has the ability and experience to perform any type of operational review required by our clients.

LOCAL AUTHORITIES GROUP AFFIDAVIT FORM
PRESCRIBED BY THE NEW JERSEY LOCAL FINANCE BOARD
AUDIT REVIEW CERTIFICATE

We, the members of the governing body of the Bordentown Sewerage Authority, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly appointed members of the Bordentown Sewerage Authority
2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the annual audit report for the fiscal year ended November 30, 2021, and specifically the sections of the audit report entitled "General Comments" and "Recommendations."

(PRINT NAME)	(SIGNATURE)
James E. Lynch, Jr.	
M. Ellen Gulbinsky	
Heather Cheesman	
Aneka Miller	
Daniel Hornickel	
Joseph R. Malone III	

Sworn and subscribed before me this 21st day of February, 2023

Notary Public of New Jersey



ELIZABETH J KWELTY
NOTARY PUBLIC
STATE OF NEW JERSEY
MY COMMISSION EXPIRES OCTOBER 10, 2027