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Mach 5th 2026

Donna M. Manno, RMC
Municipal Clerk
Township of Barnegat
900 West Bay Avenue
Barnegat, New Jersey 08005

Dear Ms. Manno:

I would like to take this opportunity to express my gratitude for the appointment as Auditor for the Township of Barnegat for the year **2026**.

Enclosed please find our contract for the audit of the year ending **December 31, 2026**, for your review and approval. Should you agree, kindly sign and return to our **Lakewood** office (via mail or email), maintaining a copy for your records.

We have also enclosed our certificate of Employee Information Report, Business and Firm Registrations, insurance certificates, our most recent Peer Review report, and Form W-9 to maintain for your records.

Should you have any questions, please contact us.

Very truly yours,

HOLMAN FRENIA ALLISON, P.C.

Jerry W. Conaty, CPA, RMA, PSA, CFE
Partner

JWC:nb
Enclosures

AGREEMENT

THIS AGREEMENT made this 1st day of January, 2026 by and between the Township of Barnegat, a municipal corporation of the State of New Jersey, hereinafter referred to as "Municipality" and Holman Frenia Allison, P.C., hereinafter referred to as "Auditor".

WITNESSETH:

WHEREAS, by virtue of Resolution 2026-19 passed January 1st 2026 Holman Frenia Allison, P.C., has been appointed Auditor for the Township of Barnegat; and

WHEREAS, the parties hereto have reviewed existing appropriations for funds and desire by this Agreement to reduce the understanding with reference to the compensation of the Auditor in writing;

NOW THEREFORE, in consideration of the mutual terms, conditions and covenants herein, it is agreed by and between the parties as follows:

1. SCOPE AND OBJECTIVES

The Auditor agrees to perform the professional services ordinarily provided by Registered Municipal Accountants of the State of New Jersey, including the audit of the accounts and financial transactions for the **2026** calendar year.

The Auditor will audit the financial statements - regulatory basis of the various funds of the Municipality, including the disclosures, which collectively comprise the basic financial statements, of the Municipality as of and for the year ended **December 31, 2026**.

The Auditor also has been engaged to report on supplementary information other than RSI that accompanies the Municipality'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Supplemental Schedules
- 2) Schedules of Expenditures of Federal Awards and State Financial Assistance (as applicable)
- 3) Letter of Comments and Recommendations Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether the Municipality's financial statements are fairly presented, in all material respects, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise

from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- 1) 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*.
- 2) 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 awards and state financial assistance 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 *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid (NJ OMB Circular 25-12)*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

The Auditor will conduct the audit in accordance with GAAS; 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 NJ OMB Circular 25-12, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and NJ OMB Circular 25-12, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

The Auditor will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, the Auditor will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. The Auditor will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. The Auditor 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.

The Auditor will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

The Auditor's procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. The Auditor will also request written representations from your attorneys as part of the engagement, and they may bill the Municipality separately for their response to such inquiries.

The Auditors have identified the following significant risk(s) of material misstatement for your industry as part of the audit planning:

- 1) Management Override of Controls
- 2) Improper Revenue Recognition Due to Fraud
- 3) Risk of Noncompliance with State Government Regulatory Requirements
- 4) Risk of Noncompliance with Local Public Contracts Law

As of the date of this letter, planning has not concluded and modifications to these risks may be made. Additionally, risks specific to your organization may be identified. If new significant risks are identified after the date of this letter, we will communicate them to those charged with governance in a timely manner, in writing.

The Auditor 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 the Municipality 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, the Municipality 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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

The Auditor will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 Circular 25-12, the Auditor 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 and state 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 NJ OMB Circular 25-12.

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*, the Uniform Guidance, and NJ OMB Circular 25-12.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, the Auditor will perform tests of the Municipality'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 NJ OMB Circular 25-12 require that the Auditor 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 Municipality's major programs. For federal and state programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Municipality's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and NJ OMB Circular 25-12.

Other Services

If requested, the Auditor will also assist in preparing the financial statements, schedules of expenditures of federal awards and state financial assistance, and related disclosures of the Municipality in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the Uniform Guidance and NJ OMB Circular 25-12 based on information provided by the Municipality. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The Auditor will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related disclosure services previously defined. The Auditor, 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.

If requested, the Auditor will complete certain non-attest services normally performed by a Registered Municipal Accountant in the State of New Jersey. These services will include the following:

- 1) Assist with the 2026 Unaudited Annual Financial Statement on state approved forms from general ledgers provided by the Municipality.

- 2) Assist with the 2026 Unaudited Annual Debt Statement on state approved forms from general ledgers provided by the Municipality.
- 3) Compilation of 2026 Annual Comprehensive Fiscal Report on the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.
- 4) Assist with preparation of 2027 Budget document on state approved forms from documents provided by the Municipality.

The Municipality agrees to assume all management responsibilities for the financial statements, schedules of expenditures of federal awards and state financial assistance, and related disclosures, and any other non-audit services we provide. The Municipality will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related disclosures and that the Municipality has reviewed and approved the financial statements, the schedule of expenditures of federal awards and state financial assistance, and related disclosures prior to their issuance and have accepted responsibility for them. Further, the Municipality agrees to oversee the non-audit 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.

Responsibilities of Management for the Financial Statements and Single Audit

The audit will be conducted on the basis that the Municipality acknowledges and understands the Municipality's responsibility 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 misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, 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. Management is 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 awards and state financial assistance, and all accompanying information in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Management 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.

The Municipality is also responsible for making drafts of financial statements, schedule of expenditures of federal awards and state financial assistance, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). The Municipality is also responsible for providing us with (1) access to all information of which the Municipality are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and NJ OMB Circular 25-12; (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. At the conclusion of our audit, we will require certain written representations from the Municipality about the financial statements; schedule of

expenditures of federal awards and state financial assistance; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

The Municipality's 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 of each opinion unit taken as a whole.

The Municipality is 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, the Municipality is responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. The Municipality is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and NJ OMB Circular 25-12, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards and state financial assistance; 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.

The Municipality is responsible for identifying all federal awards and state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and NJ OMB Circular 25-12. The Municipality agrees to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards and state financial assistance. The Municipality also agrees to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date the schedule of expenditures of federal awards and state financial assistance is issued with our report thereon. The Municipality's responsibilities include acknowledging to us in the written representation letter that (1) the Municipality is responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and NJ OMB Circular 25-12; (2) the Municipality believes the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and NJ OMB Circular 25-12; (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) the Municipality has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

The Municipality is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Municipality agrees to include our report on the

supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. The Municipality also agrees to 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. The Municipality's responsibilities include acknowledging to us in the written representation letter that (1) the Municipality is responsible for presentation of the supplementary information in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (2) the Municipality believes the supplementary information, including its form and content, is fairly presented in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; (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) the Municipality has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

The Municipality is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The Municipality 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 Scope and 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. The Municipality is 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.

Engagement Administration, Fees, and Other

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

Each party will always hold all Confidential Information in confidence. Without express written authorization from the disclosing party, the receiving party will not use Confidential Information for its own benefit or for the benefit of any party other than the disclosing party, and will not duplicate or disclose the Confidential Information in any manner to any other party other than such of its employees who have a need to know such information in connection with their performance of the services described in this engagement letter.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

As an attest client, Holman Frenia Allison, P.C. cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the AICPA Code of Professional Conduct. The Municipality is responsible for maintaining its own data and records.

Holman Frenia Allison, P.C. utilizes a portal, which is used solely as a method of exchanging information and is not intended to store the Municipality's information. At the end of the engagement, Holman Frenia Allison, P.C. will provide the Municipality with a copy (in an agreed-upon format) of deliverables. Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Holman Frenia Allison, P.C. within two months following issuance of the final deliverables.

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement and we are not prohibited from doing so by law or regulation, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate at your own expense to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request. If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

At the conclusion of the engagement, the Auditor 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 awards and state financial assistance, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. The Auditor will coordinate with the Municipality 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 auditor's reports or nine months after the end of the audit period.

The Auditor will provide copies of our reports to the Municipality; 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 Holman Frenia Allison, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Division of Local Government Services or its designee, a federal and state 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. The Auditor will notify the Municipality of any such request. If requested, access to such audit documentation will be provided under the supervision of Holman Frenia Allison, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal or state 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.

2. COMPENSATION

The Auditor's fee for these services will be **\$66,750**, plus the costs associated with bank confirmations, if applicable. The Auditor's standard hourly rates for local government audit services, which vary according to the degree of responsibility involved and the experience level of the personnel assigned to the Municipality's audit, are as follows:

STAFF	HOURLY RATE
Engagement Partner	\$220.00
Quality Review Partner	220.00
Principal	185.00
Manager	175.00
Supervisor	155.00
Senior	135.00
Staff II	120.00
Staff I	100.00
Administrative	90.00

If requested by the Municipality to perform any non-attest services (a-d) listed under the "Other Services" section above,

ADDITIONAL NON-ATTEST SERVICES FOR THE YEAR ENDED DECEMBER 31, 2026	NOT TO EXCEED FEE
Assist in preparing the Unaudited Annual Financial Statements on State Approved Forms <i>(hourly rates)</i>	\$ 7,000
Assist in preparing the Annual Debt Statement on State Approved Forms <i>(hourly rates)</i>	1,500
Compilation of Basic Financial Statements and Supplemental Exhibits from Township General Ledgers to State Approved Format <i>(hourly rates)</i>	3,000
Assist in preparing the Municipal Budget <i>(hourly rates)</i>	3,000
Specialized Financial and Bonding Services: Inclusion of reports as Official Financing Statements; including due diligence with review of official statement documents	7,500 – 10,000 per issuance
Other Required Services	Based on hourly rates

If additional services are requested that are beyond the scope of services of this contract, the hourly rates may differ from the local government audit service rates listed above.

The invoices for these fees will be rendered each month as work progresses and are payable on presentation. If the Auditor elects to terminate its services for nonpayment, the engagement will be deemed to have been completed upon written notification of termination, even if the Auditor has not completed its report(s). The Municipality will be obligated to compensate the Auditor for all time expended and to reimburse the Auditor for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from the Municipality's personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, the Auditor will discuss it with the Municipality and arrive at a new fee estimate before the Auditor incurs the additional costs.

Professional standards require us to be independent with respect to the Municipality in the performance of these services. Any discussion the Municipality has with our personnel regarding potential employment with the Municipality could impair our independence with respect to this engagement. Therefore, the Auditor requests that the Municipality inform us prior to any such discussions so that the Auditor can implement appropriate safeguards to maintain our independence and

objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. The Municipality will be responsible for any additional costs incurred to perform these procedures.

Reporting

The Auditor will issue written reports upon completion of the Single Audit. Our reports will be addressed to the Governing Body of the Municipality. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with the Municipality 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 reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state 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 entity'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 entity's internal control and compliance. The Uniform Guidance and NJ OMB Circular 25-12 report on internal control over compliance will state 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 and NJ OMB Circular 25-12. Both reports will state that the report is not suitable for any other purpose.

3. ADDITIONAL AUDITING AND/OR ACCOUNTING SERVICES

It is agreed by and between the parties that this contract does not cover additional auditing and/or accounting services to such events as fraud detection by the Auditor or Municipality, financial records being maintained in un-auditable condition and requiring additional work by the Auditor, or work of any other nature that would not be included in the normal services described in Section 1 of this contract. Prior to undertaking any such additional services on behalf of the Municipality, the Auditor shall obtain a Purchase Order approved by the Municipality authorizing said services and establishing the fee structure upon which said additional services shall be based, at the hourly rates set forth in Section 2 of this contract.

4. INDEPENDENT CONTRACTOR

It is recognized that the Auditor will be performing a variety of services in various capacities pursuant to this contract. It is specifically agreed by and between the parties that all compensation pursuant to this contract is based on the status of the Auditor as an independent contractor and no portion of this sum herein specified shall be payable for services rendered as an employee of the Municipality.

5. AFFIRMATIVE ACTION MANDATORY LANGUAGE

The parties of this contract agree to incorporate into this contract the mandatory Affirmative Action Language of P.L. 1975, c 127, (N.J.A.C.17:27) as attached (Exhibit A).


6. DURATION OF CONTRACT

This Contract shall take effect January 1, 2026 and continue through and including December 31, 2026, including specifically the time period during which the 2026 Audit is completed and filed in 2027.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals, the day and year first above written.

ATTEST:

TOWNSHIP OF BARNEGAT



Township Clerk



Mayor



Auditor

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE
N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICES AND GENERAL SERVICE CONTRACTS

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

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will 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, gender identity or expression, disability, nationality 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, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality 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 Township employment goals established in accordance with **N.J.A.C. 17:27-5.2**, or a binding determination of the applicable Township 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, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all 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, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

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

Letter of Federal Affirmative Action Plan Approval
Certificate of Employee Information Report
Employee Information Report Form AA302

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

Holman Frenia Allison, P.C.
Print Name of Company/Firm

Jerry W. Conaty
Print Name

3/5/2026
Date


Signature

CERTIFICATE OF EMPLOYEE INFORMATION REPORT

Certification **7168**

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-Mar-2023 to 15-Mar-2026**

HOLMAN FRENIA ALLISON, P.C.
1985 CEDAR BRIDGE AVE., SUITE 3
LAKWOOD NJ 08701



Elizabeth Maher Muoio
ELIZABETH MAHER MUOIO
State Treasurer



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/9/2026

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

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

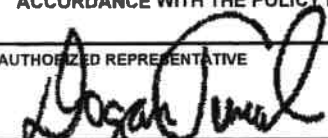
PRODUCER McGowanPRO 205 Newbury Street Suite 205 Framingham, MA. 01701	CONTACT NAME: PHONE (A/C, No, Ext): 508-656-1300 E-MAIL ADDRESS:	FAX (A/C, No): 508-656-1399													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Zurich American Insurance</td> <td></td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Zurich American Insurance		INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:
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INSURER D:															
INSURER E:															
INSURER F:															
INSURED Holman Frenia Allison, P.C. 1985 Cedar Bridge Avenue, Suite 3 Lakewood, NJ. 08701															

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	GENERAL LIABILITY <input type="checkbox"/> 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"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE	\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						WC STATUTORY LIMITS	OTHER
A	Employment Practice Liability			MPL 0643690-02	01/01/2026	01/01/2027	Limit of Liability:	\$2,000,000
							Aggregate:	\$2,000,000

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

CERTIFICATE HOLDER Township of Barnegat 900 West Bay Ave Barnegat Township, NJ 08005	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 
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/23/2026

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 Insurance Agency Management 230 High Street P.O. Box 158 Burlington NJ 08016	CONTACT NAME: Karen Kendra PHONE (A/C No. Ext): (609) 953-2282 E-MAIL ADDRESS: kkendra@tcirons.com	FAX (A/C No.): (609) 953-7719
	INSURER(S) AFFORDING COVERAGE	
INSURED Holman Frenia Allison, PC 1985 Cedar Bridge Avenue Suite 3 Lakewood NJ 08701	INSURER A : The Phoenix Insurance Company	25623
	INSURER B : The Travelers Property Casualty Insurance Company of	25674
	INSURER C : Navigators Insurance Company	42307
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** CL2612358063 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			6808249H568	02/01/2026	02/01/2027	EACH OCCURRENCE	\$ 2,000,000
		DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000					
		MED EXP (Any one person)	\$ 5,000					
		PERSONAL & ADV INJURY	\$ 2,000,000					
		GENERAL AGGREGATE	\$ 4,000,000					
		PRODUCTS - COMP/OP AGG	\$ 4,000,000					
			\$					
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6808249H568	02/01/2026	02/01/2027	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000
		BODILY INJURY (Per person)	\$					
		BODILY INJURY (Per accident)	\$					
		PROPERTY DAMAGE (Per accident)	\$					
			\$					
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 5,000			CUP3023Y885	02/01/2026	02/01/2027	EACH OCCURRENCE	\$ 4,000,000
		AGGREGATE	\$ 4,000,000					
			\$					
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			PER STATUTE	OT-HER
		E.L. EACH ACCIDENT	\$					
		E.L. DISEASE - EA EMPLOYEE	\$					
		E.L. DISEASE - POLICY LIMIT	\$					
C	PROFESSIONAL LIABILITY			NY26APLZ0NMJPIV	02/01/2026	02/01/2027	EACH CLAIM	\$2,000,000
		ANNUAL AGGREGATE	\$2,000,000					
		RETENTION	\$25,000					

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

CERTIFICATE HOLDER Barnegat Township 900 West Bay Avenue Barnegat NJ 08005	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 

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) HOLMAN FRENIA ALLISON, P.C.	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <small>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions. 1985 CEDAR BRIDGE AVENUE, SUITE 3	Requester's name and address (optional)
	6 City, state, and ZIP code LAKWOOD, NJ 08701	
	7 List account number(s) here (optional)	

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.

Social security number									
or									
Employer identification number									
2	2	-	3	4	8	0	1	4	5

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person 	Date 1/8/26
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



A Professional Corporation

Certified Public Accountants | Business Consultants

Report on the Firm's System of Quality Control

January 13, 2023

To the Partners of Holman Frenia Allison, P.C.
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 Holman Frenia Allison, P.C. (the firm) in effect for the year ended June 30, 2022. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including engagements under the Single Audit Act, audits of employee benefit plans and an examination of a service organization (SOC 1 engagement).

Two City Center, 645 Hamilton Street, Suite 204, Allentown, PA 18101 ~ 610.821.8580 ~ fax 610.821.9679

444 Main Street, Bethlehem, PA 18018 ~ 610.691.0113 ~ fax 610.691.5273

1167 Interchange Road, Lehighton, PA 18235 ~ 610.377.6960 ~ fax 610.377.6980

2 Ridgedale Avenue, Suite 205, Cedar Knolls, NJ 07927 ~ 973.984.0100 ~ fax 973.984.7467



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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Holman Frenia Allison, P.C. in effect for the year ended June 30, 2022, 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*. Holman Frenia Allison, P.C. has received a peer review rating of *pass*.

Buckno Lisicky + Company

Buckno Lisicky & Company