

Proposal and Contract
The Housing Authority of the Borough
of Cliffside Park and
Independent Public Accountant for
Audit Services

THIS AGREEMENT, entered into as of the _____ day of _____ 2026, by and between the Housing Authority of the Borough of Cliffside Park, State of New Jersey (hereinafter referred to as the Public Housing Agency) and _____ address _____ hereinafter referred to as the "Contractor," WITNESSETH:

WHEREAS the Public Housing Agency has entered into a contract (contracts) with the United States of America acting through the Department of Housing and Urban Development (hereinafter referred as to the "Government") for financial assistance for low-income public housing pursuant to the United States Housing Act of 1937, as amended, 42 United States Code section 1437 et seq.; and

WHEREAS, pursuant to said contract (contracts), the Government and the Comptroller General of the United States or his duly authorized representatives have the right to audit the books and records of the Public Housing Agency and Senior Activity/Nutrition Center pertinent to its operations with respect to such financial assistance; and

WHEREAS, the Government has authorized the Public Housing Agency to procure such an audit by an Independent Public Accountant in lieu of audit by the Government; and

WHEREAS, the Public Housing Agency desires the Contractor to conduct and perform such an audit;

NOW, THEREFORE, the Public Housing Agency and the Contractor do mutually agree as follows:

- 1. The Contractor shall audit the accounts and records of the Public Housing Agency and Senior Activity/Nutrition Center for the 12-month period ending March 31, 2026** in accordance with generally accepted auditing standards and the auditing and reporting provisions of the Single Audit Act of 1984 and OMB Circular A-133 "Audits of State and Local Governments" and additional requirements covered in PIH 95-31 (HA) PFS and PHMAP tests. The audit performed shall be sufficient in scope to enable the Contractor to express an opinion in the audit report on the financial statements of the PHA and Senior Activity/Nutrition Center.

2. The books of account and financial records to be audited are maintained and are located at the Public Housing Agency's Office at 500 Gorge Road, Cliffside Park, NJ. These books and records will be made available to the Contractor by the Executive Director of the Public Housing Agency at the Contractor's request for the Contractor's use at the Public Housing Agency's office during normal business hours.

3. If the Contractor ascertains that the Public Housing Agency's books and records are not in a sufficiently satisfactory condition for the performing of an audit, the Contractor shall disclose this deficiency to the Public Housing Agency. If the Public Housing Agency cannot get its books ready for an audit within 15 days, then the IPA should notify the Government. Notification to the Government shall be by written communication addressed to the HUD, Management Office, Public Housing Division, 1 Newark Center, Newark, NJ 07102-5250.

The Contractor shall await further instructions from the HUD, Management Office, Public Housing Division before continuing the audit.

4. Upon completion of the audit, an Audit Report consisting of those elements as described OMB Circular A-1332 shall be simultaneously submitted to the Regional Inspector General for Audit (2 copies) and Public Housing Agency (1 copy for each Commissioner and required copies for the Executive Director) as joint addressees.

Recipients of more than \$100,000 in Federal funds shall submit one copy of the audit report to a central clearinghouse:

National Clearinghouse for Single Audit Reports
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

5. The Audit Report shall be submitted within the three months of the approval of our engagement letter.

6. The Public Housing Agency may, before or during the conduct of the audit, request changes in the scope of the services of the Contractor to be performed under this contract. Such changes, including any increase or decrease in the amount of the Contractor's compensation and any change in the time limitation for submission of the Contractor report, which are mutually agreed upon by and between the Public Housing Agency and the Contractor, shall be incorporated into written amendments to this contract and shall be borne by the Public Housing Agency from their reserves.

7. The Public Housing Agency agrees to pay the Contractor as compensation for the services and report mentioned herein, a lump sum fee of _____ inclusive of all costs and expenses. The fee is based on the following:

- a. Partner (Principal): \$_____per hour; estimated man-days_____.
- b. Senior (Manager): \$_____per hour; estimated man-days_____.
- c. Semi-senior: \$_____per hour; estimated man-days_____.
- d. Junior: \$_____per hour; estimated man-days_____.
- e. Other (describe)

Total \$_____

It is estimated that _____ man-days will be required to perform the audit.

*Such lump-sum fee shall be payable after submission of the Audit Report to the Public Housing Agency and after submission of copies of the report to the Government as provided in paragraph 4 above.

8. The Contractor must be either a Certified Public Accountant, or a licensed or registered public accountant licensed on or before December 31, 1970, by a regulatory authority of a state or other political subdivision of the United States and meet any legal requirements concerning registration in which the Public Housing Agency is located. In addition, those public accountants licensed after December 31, 1970, but prior to December 31, 1975, who perform a PHA Audit prior to December 31, 1975, will be eligible to continue to perform PHA audits. A statement by the state identifying such registration or license shall be attached to this Contract.

9. The Contractor certifies that it's principal officer(s) or member(s) do not have and have not had during any period covered by this audit any interest, direct or indirect, in the PHA or any of its member or officials including the following:

- a. Family relationship with any PHA member or official;
- b. Employment by or service as a member of a PHA during the period covered by the audit.

10. The Contractor certifies that it has not provided accounting or bookkeeping services for the PHA during the period covered by the audit except as follows: None

11. No member, officer or employee of the Public Housing Agency, no member of the governing body of the locality in which any of the Public Housing Agency's projects are situated, no member of the governing body of the locality in which the Public Housing Agency was activated, and no other public official of such locality or localities who exercises any responsibilities or functions with respect to the Public Housing Agency's projects, during his/her tenure or for one year thereafter, shall have any interest, direct or indirect in this contract or the proceeds thereof.

12. No member or Delegate to Congress of the United States or Resident Commissioner shall be admitted to any share or part of this contract or to any benefit that may arise therefrom.

13. The Contractor warrants that he/she has not employed any person to solicit or secure this contract upon any agreement for a commission, percentage, brokerage, or contingent fee. Breach of this warranty shall give the Public Housing Agency the right to terminate this contract, or in its discretion, to deduct from the Contractor's fee the amount of such commission, percentage, brokerage or contingent fee.

14. The Contractor shall not assign or transfer any interest in this contract, except that claims for monies due or to become due from the Public Housing Agency under the contract may be assigned to a bank, trust company, or other financial institution. If the Contractor is a partnership, this contract shall inure to the benefit of the surviving or remaining members of such partnership.

15. The Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, or national origin. The Contractor shall take affirmative action to ensure that applicants are employed, and employees are treated during employment without regard to race, color, religion, sex, age, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship.

16. Work papers and reports shall be retained for a minimum of (3) years from the date of the audit report, unless the Contractor is notified in writing by HUD to extend the retention period. Audit work papers shall be made available upon request to its designee or the General Accounting Office, at the completion of the audit.

17. Except for disclosure to the Government, the Comptroller General and the Public Housing Agency, the Audit Report and the work papers, records, and other evidence of audit, including information and data prepared or assembled by the Contractor under this contract, shall be held

confidential by the Contractor and shall not be made available or otherwise disclosed to any person without the prior written approval of the Government.

IN WITNESS WHEREOF, the Public Housing Agency and the Contractor have executed this agreement the day and year first above written.

BY: _____
NAME

BY: _____
HOUSING AUTHORITY
BOROUGH OF CLIFFSIDE PARK

DATE

DATE