

TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION #2012-03

TITLE: APPOINTMENT OF MUNICIPAL AUDITOR FOR THE YEAR 2012 WITHOUT PUBLIC BIDDING

WHEREAS, the Township of Lower ("Township") has a need to acquire a municipal auditor as a non-fair and open contract pursuant to the provisions of N.J.S.A. 19:44A-20.5; and,

WHEREAS, the Township has determined and certified in writing that the value of the acquisition will exceed \$17,500, and Ford Scott & Associates, L.L.C. has submitted a proposal indicating that they will provide the goods or services described above for a price not to exceed \$40,000; and

WHEREAS, the term of this contract is one year; and the CFO has determined sufficient funds will be available in the current budget as follows:

Appropriation # 2-01-20-130-299, 135-201

Signature 

WHEREAS, Ford Scott & Associates, L.L.C. has completed and submitted a Business Entity Disclosure Certification which certifies that Ford Scott & Associates, L.L.C. has not made any reportable contributions to a political or candidate committee in the Township of Lower in the previous one year, and that the contract will prohibit the Ford Scott & Associates, L.L.C. from making any reportable contributions through the term of the contract.

NOW, THEREFORE, BE IT RESOLVED that the Township Council of the Township of Lower hereby approves a contract with Ford Scott & Associates, L.L.C. for the goods and services herein described and that the Business Disclosure Entity Certification and the Determination of Value be placed on file with this resolution and that a notice of Award of Professional Contract for the above appointment shall be published in the Township's Official paper.

I hereby certify the foregoing to be a true copy of a Resolution adopted by the Township Council at a meeting held on January 4, 2012.


Claudia R. Kammer, Township Clerk

	MOTION	SECOND	AYE	NAY	ABSTAIN	ABSENT
CONRAD	X		X			
DOUGLASS		X	X			
LARE			X			
BECK			X			

Twp.



FORD-SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • PO BOX 538 • OCEAN CITY, NJ • 08226-0538

PHONE 609.399.6333 • FAX 609.399.3710

October 27, 2011

Mayor and Township Committee
Township of Lower
2600 Bayshore Road
Villas, N.J. 08251

We are pleased to confirm our understanding of the services we are to provide the Township of Lower for the year ended December 31, 2011. We will audit the financial statements of Township of Lower as of and for the year ended December 31, 2011. In addition, we will assist you in preparing the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements.

1. Assistance in the preparation of the 2012 Local Municipal Budget from information provided to us by officials of the Township of Lower.
2. Preparation of the 2011 Annual (Unaudited) Financial Statement utilizing the post-closing trial balances and analyses prepared by the Chief Financial Officer of the Township of Lower.
3. Preparation of the 2011 Annual Debt Statement.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Township of Lower and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the Township of Lower is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Township of Lower and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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 taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. 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. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to

our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. 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 and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Township of Lower's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We 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 Ford, Scott & Associates, L.L.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Division of Local Government Services, Department of Community Affairs, State of New Jersey or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ford, Scott & Associates, L.L.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 or for any additional period requested by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. If we are aware that a federal awarding agency 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.

October 27, 2011

Leon P. Costello is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$40,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Township of Lower and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

RESPONSE:

This letter correctly sets forth the understanding of the Township of Lower.

By: Michael E Beck

Title: Mayor

Date: 1-4-12

MILLARD T. CHARLTON
& ASSOCIATES, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

December 10, 2010

To the Owners
Ford, Scott & Associates, L.L.C.
Certified Public Accountants
and the Peer Review Committee of the
New Jersey Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Ford, Scott & Associates, L.L.C. (the firm) in effect for the year ended August 31, 2010. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objective, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by standards, engagements selected for review include engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Ford, Scott & Associates, L.L.C. in effect for the year ended August 31, 2010, 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*. Ford, Scott, & Associates, L.L.C. has received a peer review rating of *pass*.

Millard T. Charlton & Associates
Certified Public Accountants

**LOWER TOWNSHIP
2600 BAYSHORE ROAD
VILLAS, NJ 08251
(609) 886-2005**

AFFIDAVIT OF PAY-TO-PLAY COMPLIANCE

The Undersigned, being duly sworn, of full age according to law, upon my oath, depose and say:

1. I am a duly authorized representative of Ford, Scott & Associates, L.L.C. (the "Business Entity"), which for the purposes of this Affidavit includes all entities of which the Business Entity owns, directly or indirectly, a more than 50% equity interest.

2. The Business Entity is seeking the award of a Professional Services Contract or Unspecifiable Services Contract pursuant to the exceptions from public bidding under Sections 5(1) of the Local Public Contracts Law, N.J.S.A. 40A:11-1, et seq.

3. In accordance with Lower Township Ordinance No. 2004-10 (the "Pay-to-Play Ordinance"), I am making this Affidavit under penalties of perjury to represent to the Township of Lower that neither I nor the Business Entity have made any political contributions in violation of Section 95-2 of the Pay-to-Play Ordinance.

4. Also in accordance with the Pay-to-Play Ordinance, I am disclosing that the following represents all of the contributions that were made by the Business Entity and, to the best of my knowledge, all principals owning 10% more of the Business Entity's equity, their respective spouses, and all of the Business Entity's employees and officers and their respective spouses, to all New Jersey State and County political party committees commencing on the later of the effective date of the Pay-to-Play Ordinance (October 4, 2004) or twelve (12) months from date of this Affidavit and ending on the date of this Affidavit:


Contributor Name	Recipient Name	Date	Dollar Amount
Leon Costello	Amodeo for Assembly	2/15/2011	\$1,500.00
Leon Costello	Polistina for Senate	4/12/2011	\$1,500.00

4. I represent and acknowledge that I have received, read and fully understand the Pay-to-Play Ordinance and that my violation of the Pay-to-Play Ordinance will disqualify me and the Business Entity from receiving any additional contract from the Township of Lower for a period of four (4) years and, in the event any statements made in this Affidavit are willfully false, that I and the Business Entity would be subject to criminal prosecution for perjury.



Leon P. Costello

Sworn and Subscribed to before me
this 27 day of October, 2011



Notary Public

**SUSAN M. RUBBA
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 3/22/2012**

BUSINESS ENTITY DISCLOSURE CERTIFICATION
FOR NON-FAIR AND OPEN CONTRACTS
 Required Pursuant To N.J.S.A. 19:44A-20.8
TOWNSHIP OF LOWER, COUNTY OF CAPE MAY

Part I – Vendor Affirmation

The undersigned, being authorized and knowledgeable of the circumstances, does hereby certify that the Ford, Scott & Associates, LLC. has not made and will not make any reportable contributions pursuant to N.J.S.A. 19:44A-1 et seq. that, pursuant to P.L. 2004, c. 19 would bar the award of this contract in the one year period preceding January 1, 2012 to any of the following named candidate committee, joint candidates committee; or political party committee representing the elected officials of the Township of Lower, County of Cape May as defined pursuant to N.J.S.A. 19:44A-3(p), (q) and (r).

Thomas Conrad	Lower Township Regular Republican Organization
Erik Simonsen	Any other present or future candidate committee or
Glenn Douglas	Joint candidate committee or local political party
Kevin Lare	Committee formed for the election of members of the
Michael E. Beck	Lower Township governing body.

Part II – Ownership Disclosure Certification

I certify that the list below contains the names and home addresses of all owners holding 10% or more of the issued and outstanding stock of the undersigned.

Check the box that represents the type of business entity:

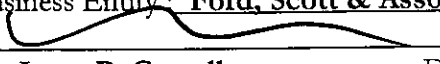
- Partnership
 Corporation
 Sole Proprietorship
 Subchapter S Corporation
 Limited Partnership
 Limited Liability Corporation
 Limited Liability Partnership

Name of Stock or Shareholder	Home Address
Leon P. Costello	200 Simpson Avenue Unit B, Ocean City, NJ 08226
Glen J. Ortman	106 Birch Drive, Cape May Court House, NJ 08210
Donald E. Cheate	11 Poppy Road, Egg Harbor Township, NJ 08234

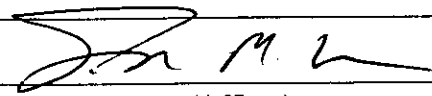
Part 3 – Signature and Attestation:

The undersigned is fully aware that if I have misrepresented in whole or part this affirmation and certification, I and/or the business entity, will be liable for any penalty permitted under law.

Name of Business Entity: Ford, Scott & Associates, LLC

Signed:  Title: Partner
 Print Name: Leon P. Costello Date: October 27, 2011

Subscribed and sworn before me this 27 day of October, 2011.


 (Affiant)

My Commission expires:

SUSAN M. RUBBA
NOTARY PUBLIC OF NEW JERSEY
 Commission Expires 3/22/2012

 (Print name & title of affiant) (Corporate Seal)

Certification on Behalf of A Company, Partnership or Organization and All Individuals Whose Contributions are Attributable to the Entity Pursuant to Executive Order No. 117 (2008)

I hereby certify as follows:

On or after November 15, 2008, neither the below-named entity nor any individual whose contributions are attributable to the entity pursuant to Executive Order No. 117 (2008) has solicited or made any reportable contribution of money or pledge of contribution, including in-kind contributions or company or organization contributions, to the following:

- a) Any candidate committee and/or election fund of the Governor;
- b) A State political party committee;
- c) A legislative leadership committee;
- d) A county political party committee; or
- e) A municipal political party committee.

I certify as an officer or authorized representative of the Company or Organization identified below that, to the best of my knowledge and belief, the foregoing statements by me are true. I am aware that if any of the statements are willfully false, I am subject to punishment.

Name of Company, Partnership or Organization:

Ford, Scott & Associates, L.L.C.

Signed: _____

Title: _____

PARTNER

Print Name: _____

Leon P. Costello

Date: _____

10/27/11

(circle one) **(A) The Company, Partnership or Organization is the vendor;**

or

(B) the Company, Partnership or Organization is a Principal (more than 10% ownership or control) of the vendor, a Subsidiary controlled by the vendor, or a Political Organization (e.g., PAC) controlled by the vendor.

**Please note that if the person signing this Certification is not signing on behalf of all individuals whose contributions are attributable to the entity pursuant to Executive Order No. 117 (2008), each of those individuals will be required to submit a separate individual Certification.*

C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

Required Pursuant To N.J.S.A. 19:44A-20.26

This form or its permitted facsimile must be submitted to the local unit
no later than 10 days prior to the award of the contract.

Part I - Vendor Information

Vendor Name: Ford, Scott & Associates, L.L.C.

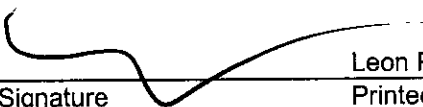
Address: 1535 Haven Avenue

City: Ocean City

State: NJ

Zip: 08226

The undersigned being authorized to certify, hereby certifies that the submission provided herein represents compliance with the provisions of N.J.S.A. 19:44A-20.26 and as represented by the Instructions accompanying this form.


Signature _____ Printed Name: Leon P. Costello Title: Partner

Part II - Contribution Disclosure

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$300 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

Contributor Name	Recipient Name	Date	Dollar Amount
Leon Costello	Amodeo for Assembly	2/15/2011	1500
Leon Costello	Polistina for Senate	4/12/2011	1500

STOCKHOLDER DISCLOSURE CERTIFICATION

Name of Business: Ford, Scott & Associates, L.L.C.

I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned

OR

I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.


Check the box that represents the type of business organization:

- Partnership Corporation Sole Proprietorship
 Limited Partnership Limited Liability Corporation Limited Liability Company
 Subchapter S Corporation

Sign and notarize the form below, and, if necessary, complete the stockholder list below.

Stockholders:

Name: Donald E. Cheatle Home Address: 11 Poppy Road, Egg Harbor Township, NJ 08234
Name: Glen J. Ortman Home Address: 106 Birch Drive, Cape May Court House, NJ 08210
Name: Leon P. Costello Home Address: 200 Unit B Simpson Avenue, Ocean City, NJ 08226

	Leon P. Costello	Partner
Signature	Printed Name	Title

Subscribed and sworn before me this 27 day of October, 2011.
(Notary Public)



SUSAN M. RUBBA
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 3/22/2012

Jorgensen & Company
42 West Allendale Avenue
Allendale, New Jersey 07401

Tel: (201) 447-4400
Fax: (201) 818-5680

www.jorgensenandcompany.com



Jorgensen & Company

VERIFICATION OF INSURANCE

ISSUED TO:

We the undersigned Insurance Brokers, hereby verify that the Greenwich Insurance Company has issued the following described insurance, and which is in force as of the date hereof:

Professional Liability Insurance

NAME OF THE INSURED: Ford Scott & Associates LLC and others as more fully described in the policy

Policy Number:
CPH9793225

Insurers:
Greenwich Insurance Company

Period:
09/01/11 to 09/01/12

LIMIT: \$1,000,000 Each Claim
\$3,000,000 Annual Aggregate

RETENTION: \$10,000 each claim aggregate

Subject to the terms, conditions, exclusions and limitations of the policy.

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will mail 30 days prior written notice to the certificate holder, but such failure to mail such notice shall impose no obligation on any kind upon Jorgensen & Company, its agents or representatives.

This document is furnished as a matter of information only. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurers. Any amendment, change or extension of such contract can only be effected by the specific endorsement attached thereto.

Jorgensen & Company

Per

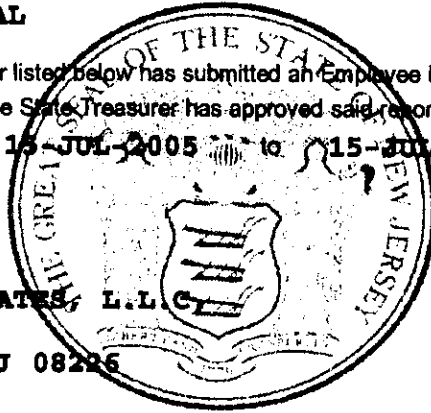
September 8, 2011

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-JUL-2005** to **15-JUL-2012**

FORD, SCOTT & ASSOCIATES, L.L.C.
1535 HAVEN AVENUE
OCEAN CITY NJ 08226



A handwritten signature in black ink, appearing to be "D. D. D.", written over a horizontal line.

State Treasurer



STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: FORD, SCOTT & ASSOCIATES, L.L.C.

Trade Name:

Address: 1535 HAVEN AVENUE
OCEAN CITY, NJ 08226-0538

Certificate Number: 0109089

Effective Date: December 17, 2001

Date of Issuance: January 03, 2008

For Office Use Only:

20080103101548873

State Of New Jersey
New Jersey Office of the Attorney General
Division of Consumer Affairs

THIS IS TO CERTIFY THAT THE
Board of Accountancy

HAS REGISTERED

Ford Scott & Associates LLC
DONALD E CHEATLE
1535 Haven Avenue
Ocean City, NJ 082260538

FOR PRACTICE IN NEW JERSEY AS A(N): Firm Registration

New Jersey Office of the Attorney General
Division of Consumer Affairs
THIS IS TO CERTIFY THAT THE
Board of Accountancy
HAS REGISTERED
Ford Scott & Associates LLC
Firm Registration

06/22/2009 TO 06/30/2012
VALID

20CB00114900
License/Registration/Certificate #

SIGNATURE
DIRECTOR

06/22/2009 TO 06/30/2012
VALID

20CB00114900
LICENSE/REGISTRATION/CERTIFICATION #

Donald E. Cheatle
DIRECTOR

Signature of Licensee/Registrant/Certificate Holder

PLEASE DETACH HERE
IF YOUR LICENSE/REGISTRATION/
CERTIFICATE ID CARD IS LOST
PLEASE NOTIFY:

Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

PLEASE DETACH HERE

Ford Scott & Associates LLC

EXPIRATION DATE 2012

YOUR LICENSE/REGISTRATION/CERTIFICATE NUMBER IS 20CB 00114900 . PLEASE USE IT IN ALL
CORRESPONDENCE TO THE DIVISION OF CONSUMER AFFAIRS USE THIS SECTION TO REPORT ADDRESS
CHANGES YOU ARE REQUIRED TO REPORT ANY ADDRESS CHANGES IMMEDIATELY TO THE ADDRESS NOTED
BELOW

Board of Accountancy
P.O. Box 45000
Newark, NJ 07101

PRINT YOUR NEW ADDRESS OF RECORD BELOW
YOUR ADDRESS OF RECORD IS THE ADDRESS THAT WILL PRINT ON
YOUR LICENSE/REGISTRATION/CERTIFICATE AND IT MAY BE MADE
AVAILABLE TO THE PUBLIC.

HOME
BUSINESS

PRINT YOUR NEW MAILING ADDRESS BELOW
YOUR MAILING ADDRESS IS THE ADDRESS THAT WILL BE USED BY THE
DIVISION OF CONSUMER AFFAIRS TO SEND YOU ALL CORRESPONDENCE

HOME
BUSINESS

TELEPHONE
INCLUDE AREA CODE

TELEPHONE
INCLUDE AREA CODE

If the law governing your profession requires the current license/registration/certificate to be displayed, it should be within reasonable proximity of your original license/registration/certificate at your principal office or place of business.

Exhibit A
(Revised 2007)
N.J.S.A. 10:5-36 et seq, N.J.A.C. 17:27
Mandatory Affirmative Action Language

Goods, Professional Service 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 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. 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, 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. 10:5-36 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.

Exhibit A
(continued)

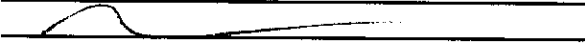
The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital 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 personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

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, and conform with the applicable employment goals, 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 subcontractors shall furnish such reports or other documents to the Div. of Contract Compliance & EEO as may be requested by the office 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 Div. of Contract Compliance & EEO for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.

Name: Ford, Scott & Associates, L.L.C.
Name of Highest Official: Leon P. Costello
Signature: 
Title: Partner
Date: 10/26/2011