

FIN #9

INVERSO & STEWART, LLC

**Certified Public Accountants
Public School Accountants**

651 Route 73 North, Suite 402
Marlton, New Jersey 08053
(856) 983-2244
Fax (856) 983-6674
E-Mail: rinverso@inversocpa.com

- Members of -
AMERICAN INSTITUTE OF CPA's
Private Companies Practice Section
NEW JERSEY SOCIETY OF CPA's

September 2, 2025

Mr. Christopher C. DeSanto, MBA
Business Administrator
Harrison Township Board of Education
120 N. Main Street
Mullica Hill, New Jersey 08062

Dear Mr. DeSanto:

Enclosed please find two (2) copies of our Engagement Letter and Contract to serve as auditor of the Harrison Township Board of Education.

After all copies have been signed, please return one of each to our office.

Very truly yours,

Inverso & Stewart, LLC



Robert P. Inverso
CPA, RMA, PSA

Enclosures



**CAMICO MUTUAL INSURANCE COMPANY
DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**
Policy Number: NJL00507-23

Effective Date: 9/15/2024 at 12:01 A.M. Standard time at the address shown below
 Expiration Date: 9/15/2025 at 12:01 A.M. Standard time at the address shown below
 Retroactive Date: 1/1/1989

Item 1 - *Named Insured*: Inverso & Stewart, LLC
 Item 2 - Business Address: 651 Route 73 North, Suite 402
 Marlton, NJ 08053

Item 3 - Limits of Liability: \$2,000,000 Per *Claim*
 \$4,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per *Claim* Deductible

Item 5a - Premium: \$4,306.00

Item 5b - NJ Property-Liability Insurance
 Guaranty Assoc. Surcharge: \$21.53

Item 5c – Total Premium: \$4,327.53

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2035-A (NJ)	11/21	State Endorsement - New Jersey
PL-1007-A	07/14	Exclusion - Claims Following Insured's Suit for Fees
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment
PL-1060-A	11/21	Sanctions Limitation and Exclusion

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company



Authorized Representative

Certification 5248

**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-AUG-2019** to **15-AUG-2026**

**INVERSO & STEWART, LLC
12000 LINCOLN DR. W., SUITE 402
MARLTON NJ 08053**



Elizabeth Maher Muoio

ELIZABETH MAHER MUOIO
State Treasurer

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

INVERSO & STEWART CERTIFIED PUBLIC ACCOU

TRADE NAME:

TAXPAYER IDENTIFICATION#:

222-927-045/000

SEQUENCE NUMBER:

0542124

ADDRESS:

**12000 LINCOLN DR WEST STE 402
MARLTON NJ 08053**

ISSUANCE DATE:

08/17/04

EFFECTIVE DATE:

10/24/94

FORM-BRC(08-01)

J.P. & Tully
Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.

STOCKHOLDER DISCLOSURE STATEMENT

ALL CORPORATE OR PARTNERSHIP BIDDERS SHALL COMPLETE THIS FORM WHICH IS IN ACCORDANCE WITH P.L. 1977 CH. 33 (N.J.S.A. 52:25-24.2)

List of shareholders or partners with 10% or more of the stock or interest in said corporation or partnership (all corporate partners or shareholders owning 10% or more of the stock must disclose their shareholders as above provided).

<u>Shareholder or Partner</u>	<u>% Interest</u>	<u>Address</u>
Robert P. Inverso	100	5 Acadia Dr, Voorhees, NJ 08043

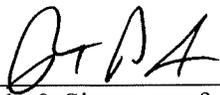
No stockholder or partner of the corporation or partnership holds 10% or more ownership.

Bidder is a corporation: EIN: _____

Bidder is a partnership: EIN: _____

Bidder is an LLC: EIN: 82-2559070

I hereby certify that the information given above is true and correct.

 Managing Member 09/02/25
Title & Signature of Authorized Representative

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Robert P. Inverso	
2 Business name/disregarded entity name, if different from above Inverso & Stewart LLC	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 651 Route 73 North, Suite 402	Requester's name and address (optional)
6 City, state, and ZIP code Marlton, NJ 08053	
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.

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

Social security number	
[][][] - [][] - [][][][]	
or	
Employer identification number	
8 2 - 2 5 5 9 0 7 0	

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must 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 ▶ 09/02/2025
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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.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

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

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF PURCHASE AND PROPERTY
33 WEST STATE STREET, P.O. BOX 230
TRENTON, NEW JERSEY 08625-0230

DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN FORM

BID SOLICITATION # _____

VENDOR/BIDDER: Inverso & Stewart, LLC

**PART 1
CERTIFICATION**

**VENDOR/BIDDER MUST COMPLETE PART 1 BY CHECKING ONE OF THE BOXES
FAILURE TO CHECK ONE OF THE BOXES WILL RENDER THE PROPOSAL NON-RESPONSIVE**

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person nor entity, nor any of its parents, subsidiaries, or affiliates, is identified on the Department of the Treasury's Chapter 25 list as a person or entity engaged in investment activities in Iran. The Chapter 25 list is found on the Division's website at <http://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf>. Vendors/Bidders **must** review this list prior to completing the below certification. **Failure to complete the certification will render a Vendor's/Bidder's proposal non-responsive.** If the Director of the Division of Purchase and Property finds a person or entity to be in violation of the law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

CHECK THE APPROPRIATE BOX

A. I certify, pursuant to Public Law 2012, c. 25, that neither the Vendor/Bidder listed above nor any of its parents, subsidiaries, or affiliates is listed on the N.J. Department of the Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). Disregard Part 2 and complete and sign the Certification below.

OR

B. I am unable to certify as above because the Vendor/Bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such information will result in the proposal being rendered as nonresponsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2

PLEASE PROVIDE ADDITIONAL INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

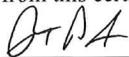
If you checked Box "B" above, provide a detailed, accurate and precise description of the activities of the Vendor/Bidder, or one of its parents, subsidiaries or affiliates, engaged in the investment activities in Iran by completing the boxes below.

ENTITY NAME: _____
RELATIONSHIP TO VENDOR/BIDDER: _____
DESCRIPTION OF ACTIVITIES: _____
DURATION OF ENGAGEMENT: _____
ANTICIPATED CESSATION DATE: _____
VENDOR/BIDDER CONTACT NAME: _____
VENDOR/BIDDER CONTACT PHONE NO.: _____

Attach Additional Sheet if Necessary

CERTIFICATION

I, the undersigned, certify that I am authorized to execute this certification on behalf of the Vendor/Bidder, that the foregoing information and my attachments hereto, to the best of my knowledge are true and complete. I acknowledge that the State of New Jersey is relying on the information contained herein, and that the Vendor/Bidder is under a continuing obligation from the date of this certification through the completion of any contract(s) with the State to notify the State in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I will be subject to criminal prosecution under the law, and it will constitute a material breach of any agreement(s) with the State, permitting the State to declare any contract(s) resulting from this certification void and unenforceable.



Signature
Robert P. Inverso, Managing Member
Print Name and Title

09/02/25

Date



CERTIFICATION OF NON-INVOLVEMENT IN PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS

Pursuant to N.J.S.A. 52:32-60.1, et seq. ([L. 2022, c. 3](#)) any person or entity (hereinafter "Vendor") that seeks to enter into or renew a contract with a State agency for the provision of goods or services, or the purchase of bonds or other obligations, must complete the certification below indicating whether or not the Vendor is identified on the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, available here: <https://sanctionssearch.ofac.treas.gov/>. If the Department of the Treasury finds that a Vendor has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I, the undersigned, certify that I have read the definition of "Vendor" below, and have reviewed the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, and having done so certify:

(Check the Appropriate Box)

A. That the Vendor is not identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR

B. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).

OR

C. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list](#). However, the Vendor is engaged in activity related to Russia and/or Belarus consistent with federal law, regulation, license or exemption. A detailed description of how the Vendor's activity related to Russia and/or Belarus is consistent with federal law is set forth below.

(Attach Additional Sheets If Necessary.)

Signature of Vendor's Authorized Representative

Robert P. Inverso, Managing Member

Print Name and Title of Vendor's Authorized Representative

Inverso & Stewart, LLC

Vendor's Name

651 Route 73 North, Suite 402

Vendor's Address (Street Address)

Marlton, NJ 08053

Vendor's Address (City/State/Zip Code)

September 2, 2025

Date

22-2927045

Vendor's FEIN

856-983-2244

Vendor's Phone Number

856-983-6674

Vendor's Fax Number

rinverso@inversocpa.com

Vendor's Email Address

ⁱ Vendor means: (1) A natural person, corporation, company, limited partnership, limited liability partnership, limited liability company, business association, sole proprietorship, joint venture, partnership, society, trust, or any other nongovernmental entity, organization, or group; (2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act, 22 U.S.C. 262r(c)(3); or (3) Any parent, successor, subunit, direct or indirect subsidiary, or any entity under common ownership or control with, any entity described in paragraph (1) or (2).

CONTRACT

THIS AGREEMENT between the Harrison Township School District in the State of New Jersey, with its principal offices located in Harrison, New Jersey, hereinafter referred to as "School District" and Robert P. Inverso, Certified Public Accountant. of the firm INVERSO & STEWART LLC, with its principal office located at 651 Route 73 North, Suite 402, Marlton, New Jersey, hereinafter referred to as "Accountant".

IT IS MUTUALLY AGREED between the parties to this contract that:

Section 1. SCOPE. The Accountant shall perform the duties of Auditor on behalf of the School District as required by State Law. Under the terms of this contract the Accountant shall:

A. Act as the School District Auditor and employ at the Accountants' expense such personnel as are deemed necessary to carry on the duties prescribed for the School District Auditor.

B. The Accountant shall audit the School District's financial statements of the various funds for the fiscal year ending June 30, 2025 and all other related statements and supplementary schedules prepared in conformity with The Audit Program as promulgated by the Division of Finance, Department of Education, State of New Jersey for the fiscal year then ending, for the purpose of expressing an opinion on them as to whether these financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

C. The Accountant shall conduct the audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States and in compliance with audit requirements as prescribed by the Division of Finance, Department of Education, of the State of New Jersey.

D. The Accountant will present for purposes of additional analysis the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance, and all related disclosures. Although they are not necessary for a fair presentation of the basic financial statements for the fiscal year ending June 30, 2025, these schedules are required by the US Uniform Guidance; and Circular 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments. This information, if necessary, will be subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above.

E. The School District 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 the preparation of your financial statements and related notes. The School District is 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. The School District will be required to acknowledge in the written representation letter the Accountant's assistance with preparation of the financial statements and that Management has reviewed and approved the financial statements and related notes prior to their issuance and has accepted full responsibility for them. Further, the School District is required to designate an individual with suitable skill, knowledge, or experience to oversee the Accountant's assistance with the preparation of the financial statements and related notes and any other non-attest services the Accountant provides; and for evaluating the adequacy and results of those services and accepting responsibility for them.

ENGAGEMENT CONTRACT (CONTINUED)

The School District is responsible for establishing and maintaining effective internal controls, including evaluating and 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 of the financial statements in conformity with The Audit Program as promulgated by the Division of Finance, Department of Education, State of New Jersey. Accordingly, the School District is responsible for including all informative disclosures that are appropriate. The School District is also responsible for making all financial records and related information available to the Accountant and for ensuring that financial information is reliable and properly recorded. The School District is also responsible for providing the Accountant with access to all information of which it is aware that is relevant to the preparation and fair presentation of the financial statements, additional information that the Accountant may request for the purpose of the audit, and unrestricted access to persons within the School District from whom the Accountant determines it is necessary to obtain audit evidence.

These responsibilities include adjusting the financial statements to correct material misstatements and confirming to the Accountant in the written representation letter that the effects of any uncorrected misstatements aggregated by the Accountant 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.

The School District is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing the Accountant about all known or suspected fraud or illegal acts affecting the School district involving management, employees who have significant roles in internal control, and others where the fraud or illegal acts could have a material effect on the financial statements. These responsibilities include informing the Accountant of the knowledge of any allegations of fraud or suspected fraud affecting the School District that has been received in communications from employees, former employees, regulators, or others. In addition, the School District is responsible for identifying and ensuring that it 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 the Accountant may report.

The School District is responsible for the preparation of the supplementary information in conformity with the U.S. generally accepted accounting principles and the Audit Program. The School District agrees to include the Accountant's report on the supplementary information in any document that contains and indicates that the Accountant has reported on the supplementary information. The School District also agrees to include the audited financial statements with any presentation of the supplementary information that includes the Accountant's report thereon or 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 School District's responsibilities include acknowledging to the Accountant in the written representation letter that the School District is responsible for presentation of the supplementary information in accordance with U.S. generally accepted accounting principles and the Audit Program; that the School District believes that the supplementary information, including its form and content, is fairly presented in accordance with U.S. generally accepted accounting principles and the Audit Program; that 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 the School District has disclosed to the Accountant any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

ENGAGEMENT CONTRACT (CONTINUED)

The School District is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. The School District is also responsible for identifying to the Accountant previous financial audits, attestation engagements, performance audits or other studies related to the objectives of the audit previously discussed. This responsibility includes relaying to the Accountant corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. The School District is also responsible for providing its views on the Accountant's current findings, conclusions, and recommendations, as well as its planned corrective actions, for the report, and for the timing and format for providing the information.

F. The Accountant's audit of the School District's financial statements shall include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. The Accountant 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 errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the School District or to acts by management or employees acting on behalf of the School District. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because the Accountant will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by the Accountant, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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. However, the Accountant will inform the School District of any material errors that come to the Accountant's attention, and we will inform the School District of any fraudulent financial reporting or misappropriation of assets that comes to the Accountant's attention. The Accountant will also inform the School District of any violations of laws or governmental regulations that come to the Accountant's attention, unless clearly inconsequential. The Accountant's responsibility as Auditor is limited to the period covered by the audit and does not extend to matters that might arise during any later periods for which the Accountant is not engaged as Auditor.

G. The Accountant's procedures will include tests of documentary evidence supporting the transactions recorded in the accounts of the various funds, and may include tests of the physical existence of inventories, if any, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. The Accountant will request certain written representations from the School District's attorneys as part of the engagement. At the conclusion of the audit, the Accountant will also require certain written representations from the School District about the financial statements and related matters.

H. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, the Accountant will perform tests of the School District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of the audit will not be to provide an opinion on overall compliance and the Account will not express such an opinion.

ENGAGEMENT CONTRACT (CONTINUED)

I. The Accountant's audit will include obtaining an understanding of the School District 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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, the Accountant will communicate to the School District any internal control related matters that are required to be communicated under AICPA professional standards.

J. If requested, the Accountant will assemble the Annual Comprehensive Financial Report ("ACFR") with the understanding that the "Introductory Section" will be completed by School District management on School District letterhead and dated as of the anticipated date that the ACFR will be made available to the public. It is understood that the "Introductory Section" will be made available to the "Accountant" on a timely basis allowing adequate time for ACFR assembly. In addition, the Accountant shall prepare the Auditor's Management Report on Administrative Findings-Financial, Compliance and Performance as required by the Division of Finance, Department of Education of the State of New Jersey.

K. The Accountant shall also perform such non-attest services as may be agreed upon by the Accountant and School District so long as such services do not violate independence standards set forth by the AICPA Code of Professional Conduct and Government Auditing Standards, issued by the Comptroller General of the United States. Non-attest services performed may not involve making management decisions, nor may the non-attest services be material to the subject matter of the audit. Before performing non-attest services, the Accountant shall establish and document an understanding with the School District regarding the objectives, scope of work, and product or deliverables of such service. In addition, the Accountant shall document the understanding that the School District is responsible for the substantive outcomes of non-attest services performed and, therefore, has a responsibility to be in a position in fact and appearance to make an informed judgment on the results of such services. In this vein, the School District shall: designate a management-level individual to be responsible and accountable for oversight of the non-attest service; monitor the performance of such service to ensure that it meets stated objectives; make any decisions that involve management functions related to the non-attest service and accept full responsibility for such decisions.

L. The Accountant shall when requested, with regard to all temporary and permanent financing of the School District, assist management and, the School District's Financial Advisor, in preparing draft maturity schedules, tax rate projections and compile and electronically post and print the Preliminary and Final Official Statements. The School District is responsible for making all management decisions and performing all management functions related to temporary and permanent financing and for designating an individual with suitable skill, knowledge, or experience to oversee the Accountant's assistance with all debt related services, and for evaluating the adequacy and results of such services and accepting responsibility for them.

Section 2. COMPENSATION.

The School District agrees to pay to the Accountant upon presentation of appropriate School District vouchers all charges for services rendered. The Accountant may, at his discretion, present vouchers, from time to time, as the work progresses. All charges, except those for services as described in Section 1-L, shall be within the limits of the amount so appropriated in the School District Budget and shall not exceed \$19,500.00.

The Accountant shall also perform such additional duties and render such additional services as may be agreed upon and shall be compensated at the "Current Standard Hourly Rates" as stated in Section 10, at the time the service is rendered.

ENGAGEMENT CONTRACT (CONTINUED)

Section 3. AUTHORIZATION OF WORK. The Board of Education shall have the power to authorize work under the provisions of this contract to the extent that there are adequate funds appropriated to compensate for such work performed in accordance with this contract.

Section 4. SPECIAL CONSULTANTS. Whenever Accountant deems the interest of the School District so requires, the Accountant may with the approval of the Board of Education, appoint Special Consultants to assist him in carrying on the prescribed duties of the Accountant.

Section 5. RECORDS AND PAPERS. All papers, documents, memorandum, plans, specifications and reports, and all material relating to the position of Accountant or copies thereof are the property of the Accountant and shall, upon termination or expiration of this contract, be made available to the Accountants successor, at 651 Route 73 North, Suite 402, Marlton, New Jersey, with the Accountants consent to use all such materials in the best interest of the School District. If a Single Audit is required, representatives of the cognizant agency (or its designee), other government audit staffs and the General Accounting Office shall have access to the audit working papers upon request. Working papers and reports shall be retained for at least three years after the date of the report or longer if requested by the cognizant agency. The Accountant must submit to an external quality control review of its accounting and auditing practice by an independent third party every three years. One important component of this review process is a detailed inspection of the work performed by the Accountant during the conduct of selected audits. As such, the independent third party, as part of this process, may select the audit engagement of the School District. However, the conduct of an external quality control review complies with the confidentiality requirements set forth in the AICPA Code of Professional Conduct.

Section 6. INSURANCE/INDEPENDENT CONTRACTOR. The Accountant shall maintain during the term of this contract insurance coverage or a plan of self-insurance to save the School District harmless from legal actions resulting from unlawful or negligent acts or acts of omission committed by the Accountant or his employees while performing authorized work for the School District.

Section 7. TERM OF CONTRACT. The term of this contract shall be for the period from the Reorganization Meeting through the period of time required for performance of the specific functions set forth in Section 1 of this contract in accordance with the rules and regulations of the Office of Finance, Department of Education, State of New Jersey.

Section 8. AFFIRMATIVE ACTION. The parties to this contract agree to incorporate into this contract the mandatory language of N.J.A.C. 17:27-3.4(a) promulgated by the Treasurer pursuant to P.L. 1975, c.127, as amended and supplemented from time to time and the Accountant agrees to comply fully with the terms, provisions and obligations of said N.J.A.C. 17:27-3.4(a) provided that said subsection shall be applied subject to the terms of N.J.A.C. 17:27-3.4(d). See attached Exhibit A.

The parties to this contract agree to incorporate into this contract the mandatory language of N.J.A.C. 17:27-5.3 promulgated by the Treasurer pursuant to P.L. 1975, c.127, as amended and supplemented from time to time and the Accountant agrees to comply fully with the terms, provisions and obligations of said N.J.A.C. 17:27-5.3. See attached Exhibit A.

Section 9. GOVERNMENT AUDITING STANDARDS REQUIREMENTS. Government Auditing Standards (the yellow book) includes additional reporting standards for financial statement audits.

A. In accordance with Section 3.106, a copy of the Accountant's most recent external quality control review report must be provided to the School District. A copy of this report is contained in our engagement letter.

B. In accordance with Government Auditing Standards, the Accountant must communicate certain information related to the conduct and reporting of the audit to the audit committee or to the individuals with whom they have contracted for the audit on behalf of the School District. This communication is included in Appendix 1.

Section 10. CURRENT STANDARD HOURLY RATES.

Professional Staff:

Partner/Principal	\$175.00
Senior Accountant	125.00
Staff Accountant	100.00
Administrative Staff	60.00

Specialized Financial and Bonding Services. The charges for Specialized Financial and Bonding Services for professional staff shall be charged at one and one-half (1 1/2) times the "Current Standard Hourly Rates" as stated in Section 12, at the time service is rendered.

The above rates are subject to reasonable increases from time to time.

Section 11. MEDIATION. In the unlikely event that a dispute arises out of or relates to the engagement described herein, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Mediation Rules, before resorting to arbitration, litigation or some other dispute resolution procedure.

Section 12. POLITICAL CONTRIBUTION DISCLOSURE. This contract has been awarded to Inverso & Stewart, LLC based on the merits and abilities of Robert P. Inverso to provide the goods or services as described herein. This contract was not awarded through a "fair and open process" pursuant to N.J.S.A. 19:44A-20.4 et seq. As such, the undersigned does hereby attest that its subsidiaries, assigns or principals controlling in excess of 10% of the company has neither made a contribution, that is reportable pursuant to the Election Law Enforcement Commission pursuant to N.J.S.A. 19:44A-8 or 19:44A-16, in the one (1) year period preceding the award of the contract that would, pursuant to P.L. 2004, c19 affect its eligibility to perform this contract, nor will it make a reportable contribution during the term of the contract to any political party committee in the Harrison School District if a member of that political party is serving in an elective public office of the Harrison School District when the contract is awarded.

IN WITNESS WHEREOF, the parties agree that the foregoing correctly sets forth the understanding of the Harrison Township School District and Inverso & Stewart LLC.

Harrison Township School District

By:  Attest: 
Date: 9/9/25

Inverso & Stewart LLC

By:  Attest: Christopher A. Inverso
Date: 09/02/25

APPENDIX 1 - COMMUNICATION WITH AUDIT COMMITTEE OR OTHER RESPONSIBLE INDIVIDUALS

INTERNAL CONTROL STRUCTURE

Responsibility under Generally Accepted Auditing Standards (GAAS) - We will obtain an understanding of the internal control structure sufficient to plan the audit and to determine the nature, timing and extent of tests to be performed. In obtaining an understanding of the internal control structure, we perform procedures to understand the design of policies and procedures relevant to planning the audit and whether those policies and procedures have been put in operation.

After this understanding is obtained, we assess control risk--the risk a material misstatement could occur in an assertion that will not be prevented or detected on a timely basis by the internal control structure--for the financial statement assertions. The knowledge our understanding provides of the internal control structure and the assessed level of control risk enables us to determine the nature, timing and extent of substantive tests for financial statement assertions.

The procedures we perform under GAAS do not provide sufficient evidence to enable us to express an opinion or any other assurance relative to the internal control structure's design or effectiveness. The purpose of our consideration of the internal control structure is to plan the audit and to determine the nature, timing and extent of the substantive tests necessary to enable us to form an opinion as to the fairness of the financial statements.

Responsibility under Government Auditing Standards - Government Auditing Standards do not require us to perform any procedures with respect to the internal control structure beyond those required by GAAS. However, we are required to issue a written report (either as a part of our report on the financial statements or separately) on our consideration of the internal control structure. Our report must disclose reportable conditions and material weaknesses, if any, we identify as a result of the procedures we performed. The report does not provide any assurance on the internal control structure's design or effectiveness.

Responsibility under the US Uniform Guidance and NJ OMB 15-08 - In addition to the procedures performed to meet GAAS and Government Auditing Standards requirements, the US Uniform Guidance and New Jersey OMB's Circular 15-08 require that we specifically consider the internal control structure over federal and state financial assistance programs and perform tests of those controls. The tests of controls must cover the controls used to administer at least 50% of the expenditures under all federal and state financial assistance programs. We are required to issue a report (in addition to the report required by Government Auditing Standards) on our consideration of the internal control structure over federal and state financial assistance programs, including tests of those controls. Our report must disclose any reportable conditions and material weaknesses we identify as a result of the procedures we performed. This report does not provide any assurance on the design or the effectiveness of the internal control structure used to administer federal and state financial assistance programs.

COMPLIANCE WITH LAWS AND REGULATIONS

Responsibility under Generally Accepted Auditing Standards (GAAS) - We are required to design the audit to provide reasonable assurance of detecting irregularities material to the financial statements and illegal acts with a direct and material effect on financial statement amounts.

With respect to illegal acts that could have a material indirect effect on the financial statements, if information comes to our attention that provides evidence of the existence of possible indirect effect illegal acts, we must apply procedures directed to ascertaining whether an illegal act has occurred. The results of these procedures are considered by us in forming an opinion on the financial statements.

Responsibility under Government Auditing Standards - In addition to the responsibilities under GAAS, we are required to design the audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts or grant agreements with a direct and material effect on the determination of financial statement amounts. Government Auditing Standards requires that if specific information comes to our attention providing evidence of possible noncompliance that could have a material indirect effect on the financial statements, we must apply audit procedures directed to ascertaining whether that noncompliance has occurred.

We are required to issue a written report, separately or as a part of the report on the financial statements, on the results of the procedures performed with respect to compliance with applicable laws and regulations.

Responsibility under US Uniform Guidance and Circular 15-08 - In addition to the requirements of GAAS and Government Auditing Standards, US Uniform Guidance and New Jersey OMB's Circular 15-08 require auditors to perform procedures sufficient to provide positive and negative assurance on the general requirements and to perform procedures to provide sufficient evidence to express an opinion on whether major federal and state financial assistance programs, if any, were administered in compliance with applicable laws and regulations.

(Exhibit A)

AFFIRMATIVE ACTION AFFIDAVIT

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

The Accountant, 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, gender identity or expression, disability nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the Accountant will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, 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 equal employment opportunity 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 Accountant 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 Accountant, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the Accountant, 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 and gender identity or expression, disability, nationality or sex.

The Accountant, will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the Agency Contracting Officer advising the labor union of the Accountant's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The Accountant, 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 Accountant agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The Accountant 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 Accountant 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 targeted employment goals, the Accountant 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 Accountant 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 (electronically provided by the

Division and distributed to the public agency through the Division's website at: http://www.state.nj.us/treasury/contract_compliance.

The Accountant shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program 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 Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq.

Submitted by: INVERSO & STEWART, LLC

By: Robert P. Inverso

Title: CPA, RMA, PSA

INVERSO & STEWART, LLC

**Certified Public Accountants
Public School Accountants**

651 Route 73 North, Suite 402
Marlton, New Jersey 08053
(856) 983-2244
Fax (856) 983-6674
E-Mail: rinverso@inversoepa.com

- Members of -
AMERICAN INSTITUTE OF CPA's
Private Companies Practice Section
NEW JERSEY SOCIETY OF CPA's

September 2, 2025

The Honorable President
and Members of Board of Education
Township of Harrison
Mullica Hill, NJ 08062

We are pleased to confirm our understanding of the services we are to provide for the Board of Education of the Township of Harrison for the fiscal year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Harrison School District, as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Harrison School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Harrison School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's discussion and analysis.
- Schedule of Expenditures of Federal Awards.
- Schedule of Expenditures of State Awards.
- Budgetary comparison schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies Harrison School District'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 auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Schedule of Expenditures of Federal Awards.
- Schedule of Expenditures of State Financial Assistance.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- Combining and Individual Fund and Account Group Statements and Schedules.
- Introductory Section
- Statistical Section

The objective of our audit is the expression of an opinion as to whether your 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 supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- 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*.
- 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 that could have a direct and material effect on each major program in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 Harrison School District'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 Harrison School District's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states 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 requirement of the Uniform Guidance and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of the Uniform Guidance; the provisions of New Jersey OMB Circular 15-08, and the Requirements of Audit issued by the Division of Finance, Department of Education, State of New Jersey, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the members of the Board of Education of the Harrison School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will 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 issue reports, or we may withdraw from this engagement.

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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 of behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We 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 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 your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government 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*.

As required by the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, we 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 award 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 New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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*, and the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Harrison School District'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 New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal 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 Harrison School District's major programs. The purpose of these procedures will be to express an opinion on Harrison School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Harrison School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* based on information provided by you. 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*. We 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 related notes services previously defined. We, 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree 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.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, 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. You are 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 all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your 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.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, (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.

Your 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 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 or illegal acts 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 government complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; 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 on June 30, 2025.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance, and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; (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) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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); (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we 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, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you 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 auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Harrison School District; 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 Inverso & Stewart LLC 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 Harrison School District 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 Inverso & Stewart 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 Harrison School District. If we are aware that a federal 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.

We expect to begin our audit on approximately September 8, 2025, and to issue our report no later than the New Jersey statutory deadline. Robert P. Inverso is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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 the following:

General Audit	\$ 19,500.00
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Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on the 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.

We appreciate the opportunity to be of service to the Board of Education of the Township of Harrison 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,

INVERSO & STEWART, LLC



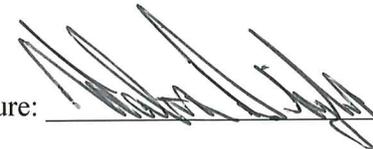
Robert P. Inverso, CPA, RMA

RESPONSE:

This letter correctly sets forth the understanding of the Board of Education of the Township of Harrison.

Management Signature: 

Title: BUSINESS ADMINISTRATION Date: 9/9/25

Governance Signature: 

Title: BOE FINANCE COMMITTEE CHAIR Date: 9/9/25



CAPALDI REYNOLDS & PELOSI

Certified Public Accountants P.A.

332 Tilton Road • Northfield, NJ 08225-1252
Phone 609-641-4000 • Fax 609-641-7333

www.CapaldiReynolds.com

Report on the Firm's System of Quality Control

CORPORATE OFFICERS:

Richard A. Continisio, CPA
Bistra Dimova, CPA, MBA
Lois S. Fried, CPA, CFE, CVA, ABV
Clayton K. Himstedt, CPA, MBA
Terri L. Marakos, CPA, CHBC
Joseph P. Marino, CPA
John J. Moller, CPA
Matthew J. Reynolds, CPA, CFP
Michael J. Reynolds, CPA
Jeffrey A. Wilson, CPA

December 29, 2023

OF COUNSEL:

Donna H. Buzby, CPA, RMA
Frank Pelosi, CPA, CVA, MBA
Robert D. Reynolds, CPA
Thomas E. Reynolds, CPA

SENIOR PRINCIPALS:

Thomas J. Freund, CPA
Susan Papadeas, CPA
Richard H. Pollard, CPA

PRINCIPALS:

Beatrice R. Calen, EA
Julia H. Continisio
Allison J. Fried
Joann D. Gilbert, CPA
Allen S. Hsu, CPA, MBA, MS
Jason A. Mendick, EA
Stella Papastephanou, CPA
Karen S. Sharkey, CPA
Jennifer L. Wallace, CPA

ASSOCIATES:

Fred A. Crum, Jr., CPA
Margarita Konova, MBA
Viktoryia Olunina, CPA
Tatiana A. Safrygina, CPA
Kerry Ann Strohmeier, CPA, MBA
Janice M. Swank, CPA
Maria E. Wagner, CPA

To the Shareholders of Inverso & Stewart, LLC
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 Inverso & Stewart, LLC (the firm) in effect for the year ended March 31, 2023. 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 on 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 a compliance audit under the Single Audit Act.

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 Inverso & Stewart, LLC in effect for the year ended March 31, 2023 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*. Inverso & Stewart, LLC has received a peer review rating of *pass*.

Capaldi Reynolds & Pelosi
CAPALDI REYNOLDS & PELOSI, P.A.

2025-2026 CONTRACT
FOR PARTICIPATION IN
MVC ON-LINE CUSTOMER ABSTRACT INFORMATION RETRIEVAL

THE GLOUCESTER COUNTY SPECIAL SERVICES SCHOOL DISTRICT, 1340 Tanyard Road, Sewell, New Jersey 08080, hereinafter referred to as Special Services School District and **Harrison Township Public School**, Board of Education, Gloucester County, New Jersey, by and through **Christopher DeSanto**, duly authorized and appointed representative of the District Board of Education, hereinafter referred to as District, covenant and agree that:

1. Special Services School District shall provide MVC abstracts for eligible District staff obtained through the NJMVC On-line Customer Abstract Information Retrieval System.

2. District agrees to participate in the Gloucester County Special Services School District MVC On-line Abstract Request Program for the school year 2025-2026 (which period shall not exceed twelve (12) months) at a cost of \$55.00.

3. Special Services School District and District agree to be bound by the Gloucester County Special Services School District MVC On-line Abstract Request Guidelines.

4. District acknowledges that this Agreement is not self-renewing and may be renewed for renewal periods not to exceed one (1) year.

President, Gloucester County Special Services School District Date

President, District Board of Education Date

Board Secretary, Gloucester County Special Services School District Date

Board Secretary, District Board of Education Date

FIN #11

**MEMORANDUM OF AGREEMENT
FOR THE GLOUCESTER COUNTY TITLE III CONSORTIUM
FY: 2025-26**

PARTICIPATING DISTRICTS		
District Code	District	Allocation
15-0860	Clayton	8,160
15-0870	Clearview Regional	1,280
15-4940	Delsea Regional	2,540
15-1180	East Greenwich Township	1,122
15-1330	Elk Township	1,278
15-1590	Franklin Township	3,492
15-1715	Gateway Regional	2,417
15-2070	Harrison Township	637
15-2440	Kingsway Regional	7,801
15-2750	Logan Township	1,601
15-2990	Mantua Township	2,072
15-3490	National Park Borough	1,445
15-4020	Paulsboro	3,524
15-4140	Pitman	2,062
15-4880	South Harrison Township	0
15-5120	Swedesboro-Woolwich	9,702
15-5620	West Deptford Township	7,975
15-5740	Westville	1,105
Total Consortium Funds:		58,213

The 18 districts listed above agree to form a consortium to jointly spend the funds for the NCLB Title III Grant for the 2025-26 school year under the following terms:

1. The **Swedesboro-Woolwich School District** will act as the Lead District for this consortium,
2. Even though all participating districts are required by the New Jersey Department of Education to combine together their local Annual Measurable Achievement Objectives (AMAO) for reporting purposes, the above districts agree, that in case they do not meet their individual district's AMAO, each district will send a letter only to the parents of the students in their district stating that they did not meet their individual district's AMAO,
3. Each district's Chief School Administrator (CSA) will sign this Memorandum of Agreement (MOA) indicating that they agree to all terms listed within this document and within the overall NCLB Title III Grant,
4. Each district's Business Administrator (BA) will sign this Memorandum of Agreement (MOA) indicating that they agree to all terms listed within this

**MEMORANDUM OF AGREEMENT
FOR THE GLOUCESTER COUNTY TITLE III CONSORTIUM
FY: 2025-26**

document and within the overall NCLB Title III Grant. They also agree to assist their district's representative with the completion of accurate purchase orders and reimbursement requests,

5. Each district's representative will sign this MOA indicating that they agree to the terms listed within this document and within the overall NCLB Title III Grant. The staff members representing each district and responsible for implementing this MOA are listed below:

District	Position	Name & Email
Clayton	Curriculum	Tanya Clark, telark@claytonps.org
	Business Administrator	Fran Adler, fadler@claytonps.org
	Superintendent	Nikolaos Koutsogiannis, nkoutsogiannis@claytonps.org
Clearview Regional	Curriculum	Keith Brook, kbrook@clearviewregional.edu
	Business Administrator	Robert Miles, rmiles@clearviewregional.edu
	Superintendent	John Horchak, jhorchak@clearviewregional.edu
Delsea Regional	Curriculum	Anthony Fitzpatrick, afitzpatrick@delsearegional.us
	Business Administrator	Joseph Collins, jcollins@delsearegional.us
	Superintendent	Fran Ciociola, fcociola@delsearegional.us
East Greenwich Township	Curriculum	Lisa Giorgianni, giorgiannil@eastgreenwich.k12.nj.us
	Business Administrator	Greg Wilson, Wilsonsg@eastgreenwich.k12.nj.us
	Superintendent	Andrea Evans, aevans@eastgreenwich.k12.nj.us
Elk Township	Curriculum	Anthony Fitzpatrick, afitzpatrick@delsearegional.us
	Business Administrator	Joseph Collins, jcollins@delsearegional.us
	Superintendent	Piera Gravenor, pgravenor@delsearegional.us
Franklin Township	Curriculum	Jaime Doldan, jdoldan@franklintwpschools.org
	Business Administrator	Trish Birmingham, tbirmingham@franklintwpschools.org
	Superintendent	Kristin Kellogg, kkellogg@franklintwpschools.org
Harrison Township	Curriculum	Lisa Heenan, heenanl@harrisonschools.k12.nj.us
	Business Administrator	Chris DeSanto, cdesanto@harrisonschools.k12.nj.us
	Superintendent	Missy Peretti, perettim@harrisonschools.k12.nj.us
Kingsway Regional	Curriculum	Patricia Calandro, calandrop@krsd.us
	Business Administrator	Jason Schimpf, schimpfi@krsd.us
	Superintendent	James Lavender, lavenderi@krsd.us
Logan Township	Curriculum	Kristi Jansen, kjansen@logan.k12.nj.us
	Business Administrator	Christian Albadine, calbadine@logan.k12.nj.us
	Superintendent	Patricia Haney, phaney@logan.k12.nj.us
Mantua Township	Curriculum	Laura Sandy, lsandy@mantuaschools.com
	Business Administrator	Michelle Jankauskas, mjankauskas@mantuaschools.com
	Superintendent	Christine Trampe, ctrampe@mantuaschools.com
National Park Brough	Curriculum	Amy Mount, amount@gatewayhs.com
	Business Administrator	Janice Grassia, jgrassia@gatewayhs.com
	Superintendent	Shannon Whalen, swhalen@gatewayhs.com
Paulsboro	Curriculum	Christine Lindenmuth, clindenm@paulsboro.k12.nj.us
	Business Administrator	Douglas McGarry, dmcgarry@paulsboro.k12.nj.us
	Superintendent	Phillip Neff, pneff@paulsboro.k12.nj.us
Pitman	Curriculum	Ryan Caltabiano, rcaltabiano@pitman.k12.nj.us

**MEMORANDUM OF AGREEMENT
FOR THE GLOUCESTER COUNTY TITLE III CONSORTIUM
FY: 2025-26**

	Business Administrator	Chris Destratis, cdestratis@pitman.k12.nj.us
	Superintendent	Robert Preston, rpreston@pitman.k12.nj.us
South Harrison Township	Curriculum	Kristi Jansen, kjansen@shsd.us
	Business Administrator	Christian Albadine, calbadine@shsd.us
Swedesboro-Woolwich	Superintendent	Steve Price, prices@shsd.us
	Curriculum	Jamie Flick, jflick@swsdk6.com
	Business Administrator	Korey Jeffries, kjeffries@swsdk6.com
West Deptford	Superintendent	TBD, kkellogg@swsdk6.com
	Curriculum	Shawnequa Carvalho, scarvalho@wdeftford.k12.nj.us
	Business Administrator	Steven Jakubowski, sjakubowski@wentford.k12.nj.us
Westville	Superintendent	Brian Gismondi, bgismondi@wdeftford.k12.nj.us
	Curriculum	Amy Mount, amount@gatewayhhs.com
	Business Administrator	Janice Grassia, jgrassia@gatewayhhs.com
	Superintendent	Shannon Whalen, swhalen@gatewayhhs.com

6. All participating districts agree to have a school representative attend Title III Consortium meetings periodically throughout the year. These meetings will occur immediately following the County Curriculum Consortium meetings.
7. Information including account balances will be shared with the district representatives both periodically and upon request,
8. All vouchers and/or vendor invoices submitted to the **Swedesboro-Woolwich School District** for reimbursement for expenditures related to this MOA, must be accompanied by a cover letter on district letterhead and signed by the District Business Administrator (BA) which verifies that the services listed meets one of the goals as determined by the consensus of the Title III Consortium (see below). **Once received, the Swedesboro-Woolwich School District will send an email to the representatives of the requesting district confirming receipt of the request. Without this confirmation monies have not been secured and cannot be assumed available even if the request is within the original allotment for the district,**
9. Each district will attempt, to the best of their ability, to expend the full amount of the funds allotted in this Title III grant by **February 20** of the fiscal year so that there are no carry-over funds. Every effort should be made to contact the Swedesboro-Woolwich School District Business Administrator by the end of March in order to efficiently and accurately account for all expenditures.
10. This agreement will be in effect for the **2025-2026** school year. Funds for this grant will be spent to carry out the goals listed below that benefit all consortium members equally,
11. All participating districts, including the Lead District, agree to work toward meeting the following goals in regards to their English Language Learners:

**MEMORANDUM OF AGREEMENT
FOR THE GLOUCESTER COUNTY TITLE III CONSORTIUM
FY: 2025-26**

- a. Fund a **summer school program (ESY)** that would run for approximately 12 sessions over 6 weeks for about 3 hours per day for ELLs. Each district would run their own summer school, as long as there are funds available. All salary calculations need to include accurate breakdowns for salary and FICA.
- b. Fund **after school tutoring for ELLs (ESD)** during the school year and for approximately two hours each week, as long as funds permit. All salary calculations need to include accurate breakdowns for salary and FICA.
- c. Fund **translators for meetings** with parents of ELLs, on an as needed basis. Creating a list of translators will continue to be a task of the Title III Consortium. Please forward any recommendations for the translator list to the Lead, Jamie Flick of the Swedesboro-Woolwich School District; include name, language(s) spoken, and contact information (address, phone number(s), e-mail(s), fax, etc.); and/or
- d. Fund **curricular materials** and **educational software**. It is most efficient if the district requesting funds for materials first confirms and/or encumber funds prior to their purchase. The LEAD will reimburse rather than submit purchase orders for materials, i.e. please purchase and then request a reimbursement.

**MEMORANDUM OF AGREEMENT
FOR THE GLOUCESTER COUNTY TITLE III CONSORTIUM
FY: 2025-26**

Signature Page

The signature of each district's Chief School Administrator indicates that they agree to the terms listed within this Memorandum of Agreement and within the overall No Child Left Behind Title III grant. The additional signatures of each district's Representative and Business Administrator indicate that they too agree with the terms within the MOA and the overall NCLB Title III grant. The district Representative will be responsible for implementing the MOA.

District Name:

Harrison Twp School District

District Code:

15 - 2070

Curriculum Representative:

Lisa Heenan

Signature:

Date:

Business Administrator:

Christopher DeSanto

Signature:

Date:

Superintendent:

Missy Peretti

Signature:

Date:

NOTE: Please **mail** or **email** this signature page to the Swedesboro-Woolwich School District by **Thursday, October 30, 2025.**

Swedesboro-Woolwich School District
ATTN: Korey Jeffries, Business Administrator
15 Fredrick Boulevard
Woolwich Township, NJ 08085
(856) 241-1552 ext. 1022
kjeffries@swsdk6.com

KRISTI GIMPEL

To provide long-range leadership to students, staff, and families as a Supervisor of Special Education with a focus on accessibility, equity, and inclusion. It is my goal to affect sustainable, positive change and outcomes for all students.

EXPERIENCE

SUPERVISOR OF SPECIAL EDUCATION

Penns Grove - Carneys Point Regional School District | Penns Grove, NJ October 2023 – Present

- Increased capacity of the Child Study Team and instructional staff through the design and facilitation of professional development leading to more efficient IEP development and successful classroom management
- Ensured compliance with State and Federal regulations that govern the provision of special education programs, with a special focus on the delivery of Related Services through the creation of systems such as Pending Evaluation spreadsheets and shared timelines
- Oversaw integral aspects of the expansion of the community-based programming including facility improvement, staff training, and scheduling
- Collaboration with building-level administration in all school buildings district-wide to ensure the support of student and staff needs

SPECIAL EDUCATION TEACHER

Clearview Regional School District | Mullica Hill, NJ September 2018 - September 2023

- Designed and instructed a balanced curriculum of functional and academic skills for a high-needs population with emphasis on post-secondary planning
- Instruction of a self-contained high-needs classroom of students with multiple disabilities
- Collaborative co-teaching in Resource and ICS level World History and US History II

SPECIAL EDUCATION TEACHER

Kingsway Regional School District | Woolwich Township, NJ September 2016 - June 2018

- Instruction of a self-contained high-needs classroom of students with multiple disabilities
 - Designed curriculum for self-contained classrooms with special focus on independent-living skills and community-based instruction
-

SPECIAL EDUCATION TEACHER

LifeWorks School | Doylestown, PA

September 2015 - June 2016

- Instruction of all Social Studies classes required by the student's sending home district for the duration of a student's program
- Provided intensive, individualized instruction with focus on emotional regulation and behavioral supports

SOCIAL STUDIES TEACHER

School District of Philadelphia | Philadelphia, PA

March 2008 - May 2015

- Provided specialized instruction for all Social Studies courses offered (African-American History, United States History, World History, Psychology)
- Designed and instructed a College Board approved curriculum for AP Government & Politics
- Collaborated with vocational teachers to increase relevance and connection in the Social Studies classroom

EDUCATION

MASTERS OF SCHOOL ADMINISTRATION

Rowan University

January 2023

- NJ Principal Certificate
- NJ Supervisor Certificate

MASTERS OF EDUCATION

Holy Family University

May 2009

- Special Education Instructional Certificate

BACHELOR OF SCIENCE, EDUCATION

Temple University

January 2007

- Social Studies Instructional Certificate
 - English Instructional Certificate
-

ADDITIONAL LEADERSHIP EXPERIENCE

Penns Grove - Carneys Point Extended School Year Lead Teacher/Trainer

- Ensured student safety, facility readiness, and accurate transportation for all attendees in grades Pre-K - 12th
- Provided logistical and instructional support to ESY program staff.

Penns Grove - Carneys Point Literacy Task Force

- Provided knowledge of successful data-based interventions and worked collaboratively with other district leaders towards the goal of raising reading levels for students districtwide, including the planning of community-wide events.

Climate & Culture Committee

- Contributed to the decision making regarding budgeted ESSER funds in collaboration with building and district administrators to address highest needs in the district.

Data Analysis of District Climate Survey

- Marketed and distributed District Climate Survey.
- Analyzed the data upon its return and helped to illustrate the data in a presentation for the Board of Education.

District Evaluation Assessment Committee (DEAC)

- Assessed the teacher evaluation system with the intent of making recommendations to improve its effectiveness.
-

David A. Gaeta

Summary

Maintenance Mechanic Lead with extensive working experience delivering excellent customer service and work quality. Excellent troubleshooting skills with a vast level of experience in all building trades. I am excited to apply a wealth of industrial knowledge towards this job opportunity and my coworkers.

Professional Experience

12/2023 to Present: McGrory Glass Paulsboro N.J. 08066

150,000 Sq. Ft. Fabricator/Distributor & Office Complex

Maintenance Mechanic Lead

- Supported all facility and Maintenance related responsibilities of the physical building and Grounds
 - Electrical Distribution Systems
 - HVAC Repairs & Services
 - Building Maintenance & Repairs
 - Electrical Control Systems
 - Mechanical Maintenance & PMs
 - Housekeeping & Grounds
- Supported and Trained in the following facility related disciplines.
 - OSHA Safet Training
 - LOTO
 - Fall Protection
 - Electrical Safety
 - HAZMAT/MSDS
 - Lifting Safety

06/2005 to 08/2023: Tech Data Corporation Swedesboro N.J. 08085

470,000 Sq. Ft. Distribution Center & Office Complex

Facility Manager

- Supported all facility and security related responsibilities of the physical building and property
 - Facility
 - Building Maintenance & Repairs
 - Security & Property Management
 - Equipment & Assets Management
 - Housekeeping & Grounds
 - Site Upkeep & Seasonal Maintenance
 - Contractual Agreements & Services
- Supported and Trained in the following facility related disciplines.
 - OSHA Safet Training
 - LOTO
 - Fall Protection
 - Electrical Safety
 - HAZMAT/MSDS
 - Lifting Safety

01/2002 to 06/2005: LINENS & THINGS CORP. Swedesboro N.J. 08085

220,000 Sq. Ft. Distribution Center & Office Complex

Maintenance & Housekeeping Manager

- Worked with the Building Director towards supporting all Maintenance & Housekeeping areas of the Distribution Center & Outside Grounds
 - Provided all physical maintenance support of the building and related equipment.
 - Assisted in the hiring and training of all newly hired mechanics and housekeeping members.
 - Established Contractual Service Agreements to support all property management upkeep.
 - Developed and implemented Preventative Maintenance programs and request system to better manage the upkeep of the facility and to minimize downtime.
 - Provided and supported the upkeep and proper maintenance of all building/grounds and service schedules.
 - Responsible for all Daily/Monthly and Quarterly Inspections of the full building/grounds

09/1987 to 01/2002: KMART FASHIONS CORP. North Bergen N.J. 07047

1.5 million Sq. Ft. Distribution Center & Office Space

Plant Engineer

- Worked with the Building Director towards supporting all Maintenance & Housekeeping areas of the Distribution Center & Outside Grounds
 - Managed and Maintained all property assets
 - Established Contractual Service Agreements to support all property upkeep.
 - Provided all physical maintenance support of the building/grounds and related equipment.
 - Assisted in the hiring and training of all newly hired mechanics and housekeeping members.
 - Developed and implemented Preventative Maintenance programs and request system to better manage the upkeep of the facility and grounds.
 - Responsible for all Daily/Monthly and Quarterly Inspections of the full building/grounds

Career advancement

1/1980 - 5/1986: WESTINGHOUSE, Bloomfield NJ 07003

Apprentice

- Served four-year mechanical apprenticeship which was sponsored by Westinghouse and the State of New Jersey. Awarded Journeyman status upon successfully graduating from this program.

Education:

Kean College of New Jersey

May 1994 - Bachelor of Science in Computer Integrated Design and Manufacturing

Bloomfield Vocational Technical High School

June 1980 – H.S. Graduate

Certifications:

Electrical Apprenticeship II - Ocean County Vocational - Technical School

May 1996

Electrical Apprenticeship I - Ocean County Vocational - Technical School

May 1995

Electrical Plant Maintenance II - Ocean County Vocational - Technical School

December 1994

Electrical Plant Maintenance I - Ocean County Vocational - Technical School

December 1994

Mechanical Apprenticeship

4 years served under the State of New Jersey in conjunction with Westinghouse

October 1984

Work Related Skills:

- Electric, Controls, Plumbing, Pneumatics, Mechanical, General Carpentry
- Skills in Reading all Building Related Site Plans and Architectural Design Drawings
- Mechanical & Electrical Controls and schematics
- Trained in various Allen Bradley Controllers & Electrical Systems
- Personal Computer Support & Configuration Skills
 - Windows, Microsoft Office, Word, Excel, Microsoft Outlook, Access, PowerPoint, AutoCAD

Lauren Gress

Objective - after living in the UK, utilizing my skills to rejoin the workforce.

WORK EXPERIENCE

Bell and Bear Pub, Emberton, England — *Events and Marketing Committee*

2023-2025

- Plan and host events for the pub and local community
- Organize and create weekly and monthly digital content for social media.

StockX, Detroit, MI — *Quality Assurance Specialist*

August 2019 - March 2023

- Deliver quality experience to buyers by ensuring orders meet company standards
- Create and implement network wide SOP's
- Train and develop team members.
- Cross collaboration with teams throughout the StockX org working on development and roll out of new company wide programs
- Lead the Comms Hub with updating weekly for the Detroit AC

Shinola, Troy, MI — *Assistant Store Manager*

November 2018 - August 2019

- Drive excellence in the customer experience through on the floor leadership
- Retain guests through quality outreach
- Train and develop sales associates through in the moment coaching and presence on the sales floor
- Own visual brand standards and financial reporting

American Eagle Outfitters, Brighton, MI — *Store Manager*

September 2013 - November 2018

- Drive results by making business decisions to maximize overall store performance through Key Performance Indicators
- Continuously merchandise the store so product met visual standards
- Recruit, hire and retain top talent (including but not limited to onboarding, processing payroll, etc.)
- Develop and coach assistant managers to cultivate and promote company culture through bi-weekly touch bases

EDUCATION

Eastern Michigan University, Ypsilanti, MI — *Sociology*

September 2007-April 2011

- Bachelors in Science with a Sociology major and Anthropology minor
- 3.67 GPA, graduated Cum Laude

SKILLS

Proficient in Google Workspace
Proficient in Microsoft Office
Microsoft Dynamics
Slack
Salesforce
Kronos
Project Management
Budgeting and Planning
CPR Certified
Yoga Teacher Certified

PROFESSIONAL ORGANIZATIONS

Sigma Sigma Sigma Alumnae Chapter
Sigma Sigma Sigma Collegiate Advisor
The Lotus Project

PROJECTS AND ACCOMPLISHMENTS

Social Media Coordinator - WWW Alumnae Chapter

Director of Membership Development - WWW Alumnae Chapter

Street Team - StockX

Core Leadership Member for Women's Resource Group - StockX

Diversity and Inclusion Council - StockX

Shaniya Saxton

Willing to relocate to: Camden, NJ - Township of Deptford, NJ - Mount Laurel, NJ
Authorized to work in the US for any employer

Work Experience

ESS Substitute Teacher

ESS Education-Penns Grove, NJ
September 2023 to Present

I work one-on-one with disabled kids, helping them with regular responsibilities like math, reading, and writing. To ensure students are prepared for the following day's class work, I make sure their assignments have been finished before the end of the day.

Activities Aid

Autumn Lake Healthcare-Salem, NJ
January 2022 to September 2024

I provide individual assistance to residents by guiding them in activities, discussing their problems, and offering side assistance such as eating, changing, and walking them to their rooms. They are always happy to help and believe that everyone deserves to receive help and care, regardless of their role as an activities aide. They are passionate about their work and love helping people.

Walmart Stocker/cashier

Walmart-Salem, NJ
October 2018 to July 2020

I've stocked items from food, toys, clothing and makeup and did cashiering.

Education

Social Work (Associate's degree)

Salem Community College-Salem, NJ
September 2021 to May 2024

Skills

- Cash register (4 years)
- Experience working with students (1 year)
- Special education (1 year)
- Classroom management (1 year)
- Retail sales (4 years)
- Experience with children (1 year)

- ESS behavioral (1 year)
- Classroom experience (1 year)
- Behavioral Therapy (1 year)

Certifications and Licenses

CPR Certification

Edu. #1



Harrison Township School District Professional Learning Plan 2025-2026

Name of District: Harrison Township School District

District Code: 2070 County Code: 15

District Address: 120 N. Main Street, Mullica Hill, New Jersey 08062 County: Gloucester

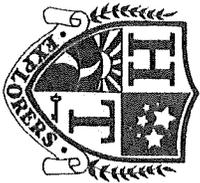
District Factor Group: GH

Chief School Administrator: Dr. Margaret Peretti, Superintendent

Type of District (check one): Pre K-6

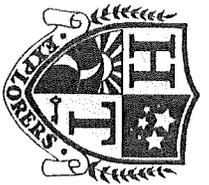
List the names of the school building, grades, current student enrollment and number of professional staff members (who hold instructional or educational services licenses):

NAME OF BUILDING	SCHOOL CODE	GRADES	STUDENT ENROLLMENT	STAFF MEMBERS
Harrison Township School	050	Pre-K - 3	745	120
Pleasant Valley School	080	4 - 6	577	80



HARRISON TOWNSHIP SCHOOL DISTRICT PROFESSIONAL LEARNING COMMITTEE(S)

School Improvement Panel	
Superintendent	Margaret Peretti
Chief Academic Officer	Lisa Heenan
BOE Member	Stacey Muscarella
Supervisor of Instruction	Chad Flexon
Principal of PVS	Karen Russo
Assistant Principal of PVS	Christine Fellona
Supervisor of Student Services	Lori Hynes
Principal of HTS	Annalisa Rodano
Supervisor of Instruction	Diane Eisenhart
Teacher. Scip Team Member	Taylor Johnson
Teacher. Scip Team Member	Tara Reeves
Teacher. Scip Team Member	Victoria Hummel
Teacher. Scip Team Member	Andrea Startare
Guidance Counselor. Scip Team Member	Jean Marie Sutton
Teacher. Scip Team Member	Brianna Miller
Teacher. Scip Team Member	Juliana Olan

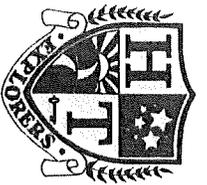


Board of Education Curriculum Committee			
	Superintendent		Margaret Peretti
	Chief Academic Officer		Lisa Heenan
	BOE President/NJSQSAC Representative		Stacey Muscarella
	BOE Member		Shannon Williams

District Name	Chief School Administrator Name	Date	Plan Begin/End Dates
Harrison Township School District	Dr. Margaret Peretti	August 1, 2024	July 1, 2024-June 30, 2025

Sources of Evidence

1. I Ready Spring Performance
2. DIBELS
3. LinkIt! Benchmarks
4. NJSLA Performance
5. Report Card Performance & Comments
6. Staff Surveys
7. Staff Evaluations & Conferences
8. Student Discipline Reports
9. Intervention Data (BSI and I&RS)
10. Guidance Referrals
11. Student Profile



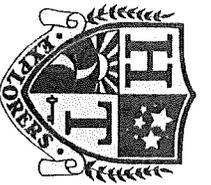
Professional Learning Goals

PL Goal No.	Professional Learning Goals	Identified Group	Rationale/Sources of Evidence
1	<p>English Language Arts/Literacy Instruction with Early Literacy</p> <p>District staff members will increase their knowledge of Science of Reading and implementation of literacy instruction grounded in research based literacy instruction; specifically, phonological awareness, phonics and word analysis, fluency as a bridge to comprehension, background knowledge, text structures, and sentence comprehension.</p>	Pre K-2	<ul style="list-style-type: none"> • NJSLA Test Scores; I Ready Benchmark Assessment data. • In alignment with P.L. 2024, c.52, certified staff in grades Pre-K through 3, will participate in professional learning of evidence-based literacy practices that support instruction.
2	<p>English Language Arts/Literacy Instruction with Focus on Vocabulary Instruction and Background Knowledge</p> <p>District staff members will increase their knowledge of Science of Reading and implementation of literacy instruction grounded in research based literacy instruction; specifically, an increased focus on teaching content rich literature and background knowledge (science, history, and the arts) and rich vocabulary as opposed to leveled or basal readers.</p>	3-6	<ul style="list-style-type: none"> • District staff members will increase their knowledge of the Science of Reading and implementation of literacy instruction grounded in research-based practices, with a focus on building background knowledge, vocabulary, language structures, verbal reasoning, and literacy knowledge. Research shows that reading comprehension improves when students have deep knowledge of the topics they are reading about, making the inclusion of science, history, and the arts critical to equitable literacy development. Replacing leveled and basal readers with complex, content-rich texts ensures that all students are exposed to grade-level material that supports academic language growth and long-term reading success. This goal is needed to close opportunity gaps by

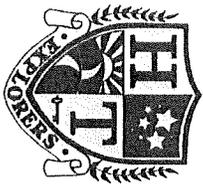


			<p>equipping students—especially those from linguistically and economically diverse backgrounds—with the knowledge and vocabulary essential for understanding complex texts. Emphasizing this component of the Science of Reading ensures a more robust and equitable approach to literacy instruction.</p>
3	<p>Mathematics</p> <p>District leaders will monitor the Envisions mathematics program for implementation with fidelity. Professional development in Mathematics will support teachers in increasing the rigor of instruction and teaching conceptual understanding to meet the New Jersey Student Learning Standards (NJSL). Building thinking classrooms, collaborative problem solving, and the use of daily quick checks (formative assessment) to inform small group instruction will be a focus.</p>	K-6	<ul style="list-style-type: none"> • Collaborative problem solving and the use of strategies from Building Thinking Classrooms foster student engagement, deeper conceptual understanding, and critical thinking. When students work together to solve problems, they develop mathematical reasoning and communication skills that are vital for long-term success. Additionally, daily formative assessments (quick checks) allow teachers to make timely, data-informed decisions about instruction, enabling them to form flexible small groups that target specific learning needs. Supporting teachers through professional development ensures consistent, high-quality instruction across classrooms and promotes equity in mathematics achievement.

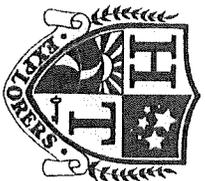
<p>PL Goal No.</p>	<p>Professional Learning Activities</p>	<p>Follow Up Activities (as appropriate)</p>
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1	<ul style="list-style-type: none"> ● The district will focus on the implementation of the CKLA 3rd edition ELA program grounded in the Science of Reading for Grades K-2. ● Staff will be trained in the following: <ul style="list-style-type: none"> ○ Amplify CKLA 3rd Ed K-2 initial training for teachers ○ CKLA Strengthening Session ○ 2 Onsite Coaching CKLA coaching days ● Create grade level point people, who will monitor the effectiveness of the implementation of the programs and communicate with grade level teams. <p>Potential Resources:</p> <ul style="list-style-type: none"> ● <u>CKLA Professional Development</u> ● <u>Great Minds Open Enrollment Courses</u> 	<ul style="list-style-type: none"> <input type="checkbox"/> Meetings with grade level CKLA team(s) at least once per trimester <input type="checkbox"/> School administrators will have ongoing conversations with staff members on the effectiveness of the programs during PLC time. <input type="checkbox"/> Continued professional development. <input type="checkbox"/> Administrators will analyze I Ready, Link It, and Dibels reports/data. <input type="checkbox"/> Option to attend out of district/virtual training workshops. <input type="checkbox"/> Collaboration with neighboring school districts using CKLA
2	<ul style="list-style-type: none"> ● The district will evaluate the success of the Wit & Wisdom knowledge building literacy curriculum utilized for Grades 3-6 Literacy Instruction. ● Staff will be trained in the following: <ul style="list-style-type: none"> ○ Launch Wit & Wisdom (Year 1) ○ Module Lesson and Study (Year 1) ○ Testing and Wit & Wisdom (Year 2) ○ Fluency and Wit & Wisdom (Year 2) ○ Ongoing for new staff members ● Create Literacy Curriculum teams, who will monitor the effectiveness of the implementation of the programs and communicate with grade level teams. 	<ul style="list-style-type: none"> <input type="checkbox"/> Walk Through Observations. <input type="checkbox"/> Peer Observations. <input type="checkbox"/> Focused PLC Topic to support implementation of new knowledge based curriculum. <input type="checkbox"/> Option to attend out of district/virtual training workshops.
3	<ul style="list-style-type: none"> ● The district will evaluate the success of the mathematics instruction district wide. ● Provide ongoing professional development to enhance instruction and focus on differentiation 	<ul style="list-style-type: none"> <input type="checkbox"/> Ongoing monitoring & check-in opportunities.



	<ul style="list-style-type: none"> ○ Consultant Eric Milou: District staff will utilize the targeted assessment and instruction in support of student needs. Teachers will use daily quick checks for formative assessments to differentiate daily groups. Year 1 Teachers in grades 4-6 will receive training using the Building Thinking Classrooms Model. Year 2-Teachers in grades 2-3 will receive training. Year 3: Teachers in grades K-1. <ul style="list-style-type: none"> ○ I Ready: <ul style="list-style-type: none"> ■ Using Data to Drive Instruction ■ Understanding and Responding to Student Growth Data <ul style="list-style-type: none"> ■ i-Ready: Using Data to Plan Math Instruction ○ <u>My Savvas Training Topics</u> related to ongoing PD (<u>math tutorials</u>) ○ Establish school wide incentives for completed lessons on I Ready. ○ Continued support for cohesiveness of standards across the grade levels. 	<ul style="list-style-type: none"> <input type="checkbox"/> As needed, teachers will formulate an agenda for PLC meeting(s) with administration's collaboration. <input type="checkbox"/> As needed, teachers will submit to administration specific concerns. <input type="checkbox"/> Option to attend out of district/virtual training workshops.
4	<ul style="list-style-type: none"> ● District Staff will engage in team building activities to build relationships within the district. ● Continue schoolwide PBIS incentives to promote a positive school climate. ● Potential Resources <ul style="list-style-type: none"> ○ The Rainbow Rabbit K-3 character ed/anti bullying program. ○ Adopt a Character Counts program to implement. https://charactercounts.org/program-overview/results/ 	<ul style="list-style-type: none"> <input type="checkbox"/> PBIS committee meetings held as needed. <input type="checkbox"/> PLC follow up as needed. <input type="checkbox"/> Option to attend out of district/virtual training workshops. <input type="checkbox"/> Faculty Meetings to be utilized if needed.
7	<ul style="list-style-type: none"> ● Opening day procedures will include a reintroduction to the following: <ul style="list-style-type: none"> ○ Curriculum Scope & Sequences ○ Danielson Evaluation System ○ Assessments, including all district benchmarks ○ Digital account expectations ○ NJSLA, I Ready, and Link-It and data analysis 	<ul style="list-style-type: none"> <input type="checkbox"/> As needed PLC follow up <input type="checkbox"/> Faculty Meetings to be utilized if needed. <input type="checkbox"/> New Teacher Academy.

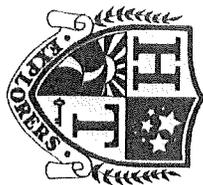


State Mandated PD Activities

- 6th Grade Social Studies: include lessons related to LGBTQ.
 - Narrative and Law
- Social Emotional Health requirements in PE/Guidance. 2020 Draft: Mental Health, Physical Wellness, Safety
- Reading Disabilities: 2 Hours Annually for all categories of educators as listed: K-3, special education, Basic Skills, ESL/ELL, and LDTc, and speech as mandated by NJDOE.
- LEAR-Science of Reading training for Pre-K-3
- Preventions: Suicide Prevention; Harassment, Intimidation, & Bullying; & Recognition of Substance Abuse.
- School Safety, Security and Code of Student Conduct: School Safety; Law Enforcement Operations; Mandatory Gang Awareness for School Administrators; Code of Student Conduct; Potentially Missing/Abused Children; School Safety Teams; EVVRS.
- Health: Communicable Diseases; Use of Nebulizer, Asthma; Bloodborne Pathogens; Alcohol, Tobacco, and other Drug Prevention and Intervention.
- Educator Evaluation.
- Equity and Affirmative Action.
- See state requirements for additional information.

Resources

- To meet the needs of the professional development plan (PDP), funds will be allocated through the Office of Curriculum and Instruction, Title II funds and individual school professional development (PD) budgets for these purposes. The allocation will come from a combination of state and federal funds and will be adjusted accordingly pending board approval. This amount will cover costs for external providers, in-district and out of district trainings, materials, technology resources, travel expenses, online resources, and staff stipends.
- Turn-key training will be utilized in order to control district PD expenses; consequently, relying on PLC time, articulation time, teachers and administrators to provide specific professional development activities are effective options.



- Based on the district calendar and teacher contract, there are multiple professional development days designated to professional learning activities. During school, after school and/or summer professional development sessions will be offered and/or available to meet the needs for specialized or specific practices for teachers.

Signatures:

D. McCall

CSA Signature

Shoa Khennar

Chief Academic Officer Signature

9/9/25

Date