



SUPLEE, CLOONEY & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

Mr. Eric Larson
School Business Administrator/Board Secretary
Union County Educational Services Commission
45 Cardinal Drive
Westfield, New Jersey 07090

Dear Mr. Larson:

We would like to express our sincere appreciation for the opportunity of providing professional accounting and auditing services to the Union County Educational Services Commission during this past year. Our goal is to continue to provide the type and quality of service that will be most beneficial to you and the Commission. Following is an outline of the services we propose for the school fiscal year ending June 30, 2026:

The scope of our work would encompass performing an audit of the financial statements of the Commission for the fiscal year 2025-2026 as prescribed by N.J.S.A. 18A:23-12-11. Typically, the funds to be audited comprise the General Fund, Special Revenue Fund, Capital Projects Fund, Enterprise Fund, Student Activity Fund and all Account Groups. Our audit will also include the financial records for all funds maintained by the Commission and the financial activities of various pupil organizations conducted under the auspices of the Commission.

The primary objective of our audit will be to express an opinion on the financial statements as of June 30, 2026. Our audit of the financial statements, records and other pertinent data of the Union County Educational Services Commission would be made in accordance with generally accepted auditing standards and audit requirements prescribed by the Office of Finance, Department of Education, State of New Jersey and such other auditing procedures as we consider necessary in the circumstances. We will also perform a compliance audit of federal funds and state funds in accordance with the Federal Uniform Guidance and New Jersey OMB Circular 15-08.

SUPLEE, CLOONEY & COMPANY LLC

Eric Larson
School Business Administrator/Board Secretary
Union County Educational Services Commission -2-

As part of our report, we will include recommendations and comments concerning the internal controls and financial activities of the Union County Educational Services Commission, which will be discussed with the Commission or its designated representatives prior to the submission of the final ACFR Report to the Commission.

We would also be available to attend meetings and conferences required by the Commission and officials related to the audit, as well as telephone consultation in matters relating to the audit and budget process.

We understand that the Commission will furnish the following:

- A. All financial statements, records, books of original entry, supporting documents and other related records, as requested.
- B. Copies of the Commission's minutes, policy directives, grant agreements, contracts, leases, budgets and other documents or data pertinent to the audit and such other information as may be required in the conduct of the audit.
- C. Adequate working space and other facilities for the conduct of the audit.
- D. Assistance by Commission staff - which is considered desirable and necessary - including, but not limited to, the preparation of account analyses, summaries and providing other documentation.

We propose that our fees for the above mentioned services would be as follows:

- A. **2025-2026 Statutory Audit** - Audit of General Fund, Special Revenue Fund, Enterprise Fund, General Fixed Assets Account Group, Student Activity, and all other Funds and Account Groups under the auspices of the Commission, including Federal and State Programs in accordance with the Federal Uniform Guidance and State of New Jersey OMB Circular 25-12 at a fee not to exceed.....\$51,250.00
- B. Audit of Union County Educational Services Foundation, Inc...\$ 2,025.00

SUPLEE, CLOONEY & COMPANY LLC

Eric Larson
School Business Administrator/Board Secretary
Union County Educational Services Commission -3-

The Governmental Accounting Standards Board (GASB) periodically implements new standards, the effects of which can greatly impact the scope and time required to complete our engagement. As new standards are put into effect, additional fees associated with the implementation may be charged.

These fees, and any fees for additional services requested by the Board of Education, will be mutually agreed upon prior to the commencement of any work and billed at the following rates:

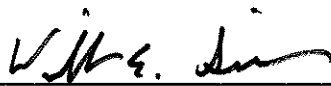
Partner	-	\$200.00
Manager	-	\$150.00
Senior Staff	-	\$120.00
Staff Accountant	-	\$ 90.00

Should you have any questions regarding the engagement, or if you desire any additional information, please do not hesitate to call.

Please indicate your approval of the engagement as outlined above by signing this letter and returning it to me. Please keep a copy for your files.

Yours very truly,

SUPLEE, CLOONEY & COMPANY



William E. Swisher, Partner

May 22, 2026

WES:tc