

FAIRFIELD TOWNSHIP
WESTMORELAND COUNTY, PENNSYLVANIA
RESOLUTION 4 OF 2022

**RESOLUTION APPOINTING SINGER ACCOUNTING, PC AND
LINDSEY SINGER, CPA TO PERFORM THE ANNUAL
FAIRFIELD TOWNSHIP AUDIT FOR THE YEAR 2022 AND
SETTING THE COMPENSATION THEREFORE.**

WHEREAS, the Township of Fairfield, "Township", desires to appoint a Certified Public Accountant to perform the audit of Township accounts as provided in § 917 of the Second Class Township Code; and

WHEREAS, the Township desires to appoint Singer Accounting, PC to perform such audit and to enter into an agreement with Singer Accounting for that reason; and

NOW THEREFORE BE IT RESOLVED that the Township of Fairfield hereby resolves as follows:

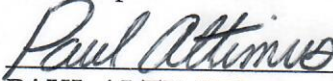
1. The Township appoints Singer Accounting, PC and Lindsey Singer, CPA to perform the Annual Audit of the accounts of the Township for the year 2022.
2. The Board of Supervisors approves the Fee Agreement with Singer Accounting, PC, dated July 7, 2022 and the fee quote dated July 7, 2022, a copy of both which are attached hereto and incorporated herein.
3. The Township secretary is hereby directed to provide a copy of this Resolution to each elected or appointed auditor and advise each of his or her continuing duty to meet to set the compensation of the Supervisors employed by the Township.

BE IT RESOLVED AND IT IS HEREBY RESOLVED this 14th day of July, 2022.

BY:



VAUGHN TANTLINGER, Chairman
Township of Fairfield

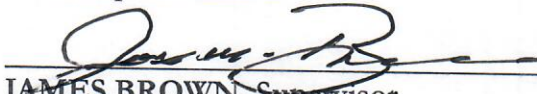


PAUL ALTIMUS, Vice-Chairman
Township of Fairfield

ATTESTED BY:



CARRIE TANTLINGER, Secretary



JAMES BROWN, Supervisor
Township of Fairfield

July 7, 2022

To Fairfield Township Supervisors and Secretary

Fairfield Township
159 Midget Camp Road
Bolivar, PA 15923

We are pleased to confirm our understanding of the services we are to provide Fairfield Township for the year ended December 31, 2022.

Audit Scope and Objectives

We are pleased to confirm our understanding of the services we are to provide Fairfield Township for the year ended December 31, 2021. We will audit the cash basis balance sheet, statement of revenues and expenditures, debt statement and statement of capital expenditures and employee compensation – regulatory basis (the financial statement) in accordance with the financial reporting requirements of the Commonwealth of Pennsylvania prepared on the basis of the instructions provided by the Department of Community and Economic Development (DCED) of Fairfield Township as of and for the year ended December 31, 2021.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis of accounting as prescribed by the DCED. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial

reporting, or misappropriation of assets that comes 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the account, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Proper classification, spending and reporting for Federal funding received.

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements and adjusting journal entries as needed of Fairfield Township in conformity with the regulatory basis of accounting as prescribed by the DCED based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the regulatory basis of accounting as prescribed by the DCED with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud 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 and regulations.

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 documents selected by us for testing.

The audit documentation for this engagement is the property of Singer Accounting, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the DCED or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Singer Accounting, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the DCED or its designee. The DCED or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Lindsey A. Singer, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in approximately January 2023 and to issue our reports no later than April 1, 2023.

Our fee for 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 fee outlined in the quote dated July 7, 2022. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

We appreciate the opportunity to be of service to Fairfield Township 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 attached copy and return it to us.

Very truly yours,

Singer Accounting, PC

Singer Accounting, PC

RESPONSE:

This letter correctly sets forth the understanding of Fairfield Township.

Management signature: Carrie Santinger

Title: Secretary

Governance signature: Paul J. Altomus

Title: Tres.



Singer Accounting, PC

2026 State Route 30 East

Ligonier, PA 15658

P: 724.238.3000

F: 724.238.4111

Estimate

Date	Estimate #
7/7/2022	1

Name / Address
Fairfield Township 159 Midget Camp Road Bolivar, PA 15923

Description	Qty	Rate	Total
Preparation of the December 31, 2022 DCED Audit and Condensed Audit Report for publication		3,700.00	3,700.00
E-mail		Web Site	Total \$3,700.00
lindsey@singeraccounting.com		www.singeraccounting.com	