

Rosewood Drive

Fire:

On the Fire side I would say no we don't have a problem leaving them dead-ends, but if the BOS chooses to do that and we see no benefit or reason to in the future could we consider changing the road name to take the potential for confusion away (I don't know how involved that is). My question is will the driveway to lot 1A connect to the existing lane that serves 2394, 2396, and 2386 Jacksonville? As this lane itself is a concern with fire apparatus access to these dwellings. While we are looking at and thinking about this area Oakside Drive is a similar situation and I'd say less likely to be ever connected. In my opinion it would be ideal to change both street names as seconds matter for emergency services and the less chances for mistakes the better. I would be willing to meet to discuss this further as it will be easier to explain and understand. Also I have added Karen in on this as well as it will impact the EMS division. Sett Van Why

Police:

I spoke to the officers and there have been instances where they have gone to the wrong end of Rosewood Drive. I am sure this will continue to occur occasionally in the future. No opinion on whether to closing the gap. However I do agree with the Fire Chief that if it remains the same, renaming one side will alleviate that issue. *James De Palma*

Public Works:

As far as Public Works is concerned, I do not see any major benefits to allowing Rosewood Dr to continue through. In my opinion the risks would outweigh the benefits. I think it would create a potential shortcut for traffic to get from Illicks Mill Rd to either Jacksonville Rd or Bridle Path Rd. *Marty Linpar*



CIVIL ENGINEERS & SURVEYORS

5012 Medical Center Circle, Suite 1, Allentown, PA 18106 | 610-395-0971 | www.KCEinc.com Bethlehem | Allentown | Kresgeville

September 26, 2024

Hanover Township Board of Supervisors 3630 Jacksonville Road Bethlehem, PA 18017

RE: Farmhouse Village

Gentlemen:

The Board of Supervisors conditionally approved the Farmhouse Village Major and Minor Subdivisions on April 25, 2023 with a requirement to record the plans by April 25, 2024. The Board subsequently approved extension requests requiring the plans to be recorded by October 21, 2024. We are hereby requesting a 180-day extension to record the plans. The reasons for the request are generally the substantially more complex final stage coordination between the Townships, their attorneys, engineers, advisors and needing to assure that each is satisfied, some of which items are as follows:

- The requirement to coordinate the review and approval process between both municipalities, Hanover and East Allen Townships.
- The preparation, review and approval of supplementary documents for each Township.
- Time to prepare and obtain review and approval of municipal required items, such as legal descriptions.

Please note that the Minor Subdivision is anticipated to be recorded within the next week or two. Although the minor and major subdivision plans have been approved by the Township Engineer, we continue to work with the Township professionals to finalize the other documents required for plan recording.

We look forward to your favorable consideration of this request and will await notification of the date of the Board meeting at which this will be discussed.

Sincerely,

Keystone Consulting Engineers

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William A. Erdman, P.E.

WAE/sas

PC: Mark Hudson, Township Manager, *via e-mail*James Broughal, Esq, Township Solicitor, *via e-mail*Brian Kocher, Township Engineer, *via e-mail*Abraham Atiyeh, *via e-mail*Joel Wiener, *via e-mail*

W:\2021\CW21-060 Farmhouse Village, 6292 Hanoverville Rd., Hanover Township, Northampton County\CW21-060 doc\24-09-26 Ltr to Hanover Township BOS.docx





October 1, 2024

To the Board of Supervisors and Management Hanover Township 3630 Jacksonville Road Bethlehem, PA 18017

We are pleased to confirm our understanding of the services we are to provide Hanover Township for the year ended December 31, 2024.

Please read this letter carefully because it is important to both our firm and you that you understand and accept the terms under which we have agreed to perform our services as well as management's responsibilities under this agreement.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Hanover Township as of and for the year ended December 31, 2024.

We have also been engaged to report on supplementary information that accompanies Hanover Township'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 (GAAS), 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.

- 1) Combining Balance Sheet Modified Cash Basis Nongovernmental Funds
- Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Modified Cash Basis -Nonmajor Governmental Funds

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Budgetary Comparison Schedule for the General Fund Modified Cash Basis
- 2) Nonuniformed Pension Plan Schedule of Funding Progress and Employer Contributions (PA Act 205)



Also, we will prepare the following additional information:

- 1) Annual DCED Report for the Township Opinion on Regulatory Basis
- 2) Annual Audit Notice

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, and 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 modified cash basis of accounting. 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 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, including the disclosures, 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 Township or to acts by management or employees acting on behalf of the Township.

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 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. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise a substantial doubt about the Township'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 accounts, 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.



We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. Third-party service providers include individuals who are not employed by our firm. Additionally, we employ individuals outside of the United States who we may also disclose your information to. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

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

Audit Procedures - Internal Control

We will obtain an understanding of the Township and its environment, including the system of internal control, 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 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, misrepresentations, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal controls. 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 risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these significant risks.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hanover 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 related disclosures of Hanover Township in conformity with the modified cash basis of accounting, and the DCED report, and the annual audit notice based on information provided by you. In addition, we will propose adjusting journal entries as a result of procedures during our audit, as necessary.

We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined unless agreed to by you. 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 modified cash basis of accounting 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 Township 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 Township 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 Township received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Township complies with applicable laws and regulations.



You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. 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 include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (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 supplementary information.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide timely assistance in accordance with our mutually agreed upon fieldwork dates, by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. If for any reason, your personnel are unable to provide the necessary assistance in the agreed upon timeframe, it may substantially increase the work we have to perform to complete the engagement and could result in increased billings or delay completion of the engagement.

The audit documentation for this engagement is the property of Herbein + Company, Inc. 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 Department of Community and Economic Development 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 Herbein + Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Department of Community and Economic Development or its designee. The Department of Community and Economic Development or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Christopher M. Turtell, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.



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, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$17,500 for the year ended December 31, 2024. This does not include assistance reporting debt refinancing or pension plan activity. Due to the uncertainty of the level and compliance requirements of federal awards related to the COVID-19 pandemic, any additional costs for compliance audits required for this funding will be discussed prior to work commencing (if necessary). 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 anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit including the following: the information you agreed to provide is on time and complete, including all necessary account reconciliations and closing journal entries recorded; your key management and technology do not change during the service period; there are no new tax, regulatory or other agency reporting requirements introduced between now and the end of our service period; and there are no undisclosed significant transactions or newly arising complexities impacting the service period. If any of the unexpected circumstances or any other issues arise, we will keep you informed, and our fees will be adjusted accordingly. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

Terms of payment are thirty (30) days, with unpaid balances after thirty (30) days subject to a 1% per month service charge. We reserve the option to cease work if unpaid balances exceed thirty (30) days. Our invoices for those fees will be rendered each month as work progresses and are payable on presentation.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we may communicate with you regarding the scope of the additional services and estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including using ShareFile, Suralink, or a similar secure web-based service, including password protecting tax returns and other confidential documents when ShareFile or Suralink cannot be used. However, 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 or communication of email transmissions, or for the unauthorized use or failed delivery 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 sales or anticipated profits, or disclosure or communication of confidential or proprietary information. Also, if you decide to transmit your confidential information to us in a manner other than through ShareFile or a similar web-based service, you accept responsibility for any and all unauthorized access to your confidential information.

To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. Furthermore, we reserve the right to charge a recruiting fee to help offset the cost of finding a replacement. The recruiting fee will be 50% of the annual base compensation, including any bonuses, offered to our employee. The fee is payable to our firm upon the employee's acceptance of your offer.



Reporting

We will issue a written report upon completion of our audit of Hanover Township's financial statements. Our report will be addressed to the Board of Supervisors of Hanover 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 on the financial statements 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 may withdraw from this engagement.

Arbitration

If any dispute arises among the parties hereto, the parties agree to first try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes or the Berks County Bar Association ADR Program under its rules before resorting to litigation. The cost of any mediation proceeding shall be shared equally by all parties.

In the event the parties are unable to resolve their differences through mediation, then, at the sole and exclusive option of Herbein + Company, Inc., all disputes arising out of their services in connection with this engagement, including those regarding the scope, nature, quality of services performed by us, shall be submitted to arbitration at such place as Herbein + Company, Inc. shall deem appropriate before and under the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association or the Berks County Bar Association ADR Program under its rules or under the Arbitration Program of any other Bar Association as shall be selected solely and exclusively by Herbein + Company, Inc.

It is specifically agreed by client and Herbein + Company, Inc. and/or any successors in interest, that all claims arising out of services rendered pursuant to this agreement, by or on behalf of either party, shall be filed within one (1) year of the date when the report(s) is/are issued in connection with this agreement, or within one (1) year after the date of termination of this agreement by either party; whichever date is earlier shall apply.

Record Retention

Record Retention and Ownership

We will return any original records and documents you provide to us by the conclusion of the engagement. Our copies of your records and documents are for our documentation purposes only and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 30 days. Professional standards restrict us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. A copy of our record retention policy is available upon request.



Our firm destroys workpaper files after a period of seven (7) years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Working Paper Access Requests

Requests to examine our workpapers may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

By your signature below, you acknowledge and agree that upon the expiration of the seven (7) year period, Herbein + Company, Inc. shall be free to destroy our records related to this engagement.

Acceptance

Title	Title
Management Signature	Governance Signature
his letter correctly sets forth the understanding of Hanov	ver Township.
NEST ONSE.	
RESPONSE:	
Herbein + Company, Inc.	
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Herlien + Company, Inc.	
100	
/ery truly yours,	
erms of our engagement as described in this letter, pleas	e sign and return it to us.
he significant terms of our engagement. If you have an	y questions, please let us know. If you agree with the
We appreciate the opportunity to be of service to Hanover	Township and believe this letter accurately summarizes

William Schwartz Catapult Web 220 N Center Street North Wales, PA 19454

September 12, 2024

Mark Hudson Hanover Township 3630 Jacksonville Road Bethlehem PA, 18017

Dear Mr. Hudson,

We appreciate the opportunity to provide Hanover Township with a new website through subscription to our Municipult service.

Details of the service are as follows:

- This website service is billed annually at a cost of \$2,400
- There are no other costs associated with the service, its development, or the migration of content from the existing website to the new Municipult website
- Billing begins once the website has been deployed and is available publicly
- Training, website hosting, routine service and support is provided with no additional costs

Thank you again for this opportunity.

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Sincerely,

William Schwartz

President

Catapult Web

Sugar +

Bethlehem Carriage Company Contract Agreement 610-730-4973

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 Weather Conditions: Bethlehem Carriage Company will provide service under most weather conditions. However, if the weather is too severe and considered unsufe, then Bethlehem Carriage Company reserves the right to cancel for the event and 50% of the rate will be refunded so long as Bethlehem Carriage Company cancels the moming of the event. If client cancels for the event the no refund shall be issued. • Deposit: Deposit of 50% is non-refundable unless Bethlehem Carriage Company is unable to fulfill their

service duties due to mechanical or equipment l'ailure, or illness, etc.

 Changes: The client agrees to contact Bethlehem Carriage Company immediately of any changes that will concern them for the event. We will be in touch a few days before the event to reconfirm all the details, so please be sure to allow a way for us to reach you during this time.

❖ If Event Runs Late: We strive to arrive 15 minutes before our scheduled time to ensure promptness. If the event is late, then a shorter ride will be given or additional cost will be billed if the time goes over the planned scheduled time on contract at the rate of \$ /95 per 1/2 hour.

Cancellations: If due to the rare event of circumstances beyond our control (mechanical or equipment failure, or illness etc.) the entire amount will be refunded and the client agrees by signing below that they understand no further compensation will be given. If Bethlehem Carriage Company would need to cancel, we would notify the client immediately.,

Pictures: By signing this contract below, I grant permission to use any pictures taken for promotional use,

Liability Law: I hereby acknowledge and understand that I and all other participants assume the risk of equine activities pursuant to Pennsylvania Law.

Type of Horse-Drawn Vereference Color of Horse Intended Use: Description of Service: The Lightly A	chicle: Wagon	CARRIAGO ELECANT HO	COMPANY 3 DRSH-DEAWN DETAITON
Arrival and End Times:	Location (Pick-Up Address): Relow Alby	Location (Drop- Off /	Address):
Total Number of People: _ Price of Service: \$ 1195	Total Ho	ours Billed: 21/2. Total: \$ 1/9	644
By signing this contract **Please	you have read and agreed to all t make checks payable to:	erms and information list Bethlehem Carriage (Company
Phone Number: \$	Cell Phone: 46 50% deposit (non-refundable) and sign	m PA 180M	bhucko@housentap- ne