

**CITY OF CAMDEN REDEVELOPMENT AGENCY**  
**RESOLUTION SUMMARY**

**Finance/ Brownfields**

**Resolution No.: 03-20-24F**

**Resolution Title:**

**Resolution Accepting the Audit Report of the Harrison Avenue Landfill Closure Escrow Fund Accounts for the Period from October 1, 2022 to September 30, 2023 Prepared by Mercadien, P.C.**

**Project Summary:**

- CRA is the title owner of certain real property formerly designated as Block 809 Lots 7, 10, 11, 12, 13, 14, 15, 16, and 17 of the City of Camden Tax Map and commonly known as the Harrison Avenue Landfill.
- As the owner, CRA is required to obtain an annual audit for the period from October 1, 2022 to September 30, 2023 of Harrison Avenue Landfill Closure Escrow Fund Accounts held by the Agency for the benefit of the Landfill, pursuant to the “Sanitary Landfill Facility Closure and Contingency Fund Act”, N.J.S.A. 13:1E-110 and N.J.A.C. 7:26-2A.9-21.
- CRA awarded a contract to the firm Mercadien, P.C. to conduct annual audits of the Agency for the years ended December 31, 2021 and 2022.
- CRA by Resolution 02-22-24E authorized an Amended Service Agreement with Mercadien to expand the scope of the original contract by adding the 2023 audit for the Harrison Avenue Landfill Closure Escrow Fund accounts.
- Mercadien has filed the completed audit report with the CRA, and this resolution is to accept the report.

**Purpose of Resolution:**

To accept an annual audit report of the Harrison Avenue Landfill Escrow Fund Account

**Award Process:**

N/A

**Cost Not to Exceed:**

\$7,500.00

**Total Project Cost:**

N/A

**Source of Funds:**

Operations

03-20-24F

**Resolution Accepting the Audit Report of the Harrison Avenue Landfill Closure Escrow Fund  
Accounts for the Period from October 1, 2022 to September 30, 2023  
Prepared by Mercadien, P.C.**

**WHEREAS**, the City of Camden Redevelopment Agency (CRA) is the title owner of certain real property formerly designated as Block 809 Lots 7, 10, 11, 12, 13, 14, 15, 16, and 17 of the City of Camden tax map and commonly known as the Harrison Avenue Landfill (the “Harrison Avenue Landfill Site”); and

**WHEREAS**, CRA is required by the New Jersey Department of Environmental Protection (“DEP”) to cause a Certified Public Accountant to conduct an annual audit of the escrow accounts for the Harrison Avenue Landfill Closure for the period of October 1, 2022 to September 30, 2023, pursuant to N.J.S.A. 13:1E-110, the “Sanitary Landfill Facility Closure and Contingency Fund Act” (P.L.1981, c. 306), and N.J.A.C. 7:26-2A.9-21; and

**WHEREAS**, the escrow accounts are funds held by the CRA and required for the closure and post-closure care of the Harrison Avenue Landfill Site; and

**WHEREAS**, CRA by Resolution 03-08-23E awarded a contract to Mercadien, P.C. (“Mercadien”) to conduct the annual audits of the Agency for 2021 and 2022; and

**WHEREAS**, CRA by Resolution 02-22-2024E authorized an Amended Service Agreement with Mercadien to include an additional scope of services required for an audit of the Harrison Avenue Landfill Closure Escrow Fund accounts for 2023 ; and

**WHEREAS**, Mercadien has conducted the audit of the Harrison Avenue Landfill Escrow Fund accounts and has filed the completed audit report with the CRA.

**NOW, THEREFORE, BE IT RESOLVED** by the governing body of the City of Camden Redevelopment Agency that the audit report of the Harrison Avenue Landfill Escrow Fund accounts prepared by the auditing firm of Mercadien, P.C. for the period October 1, 2022 to September 30, 2023 is hereby accepted; and

**BE IT FURTHER RESOLVED** that the Interim Executive Director, or her designee, is hereby authorized and directed to cause the audit report approved by this resolution to be filed by Mercadien, P.C. with the New Jersey Department of Environmental Protection’s Division of Solid & Hazardous Waste; and

**BE IT FURTHER RESOLVED** that the Interim Executive Director, or her designee, is hereby authorized and directed to take all actions and execute all documents necessary to carry out the purposes of this resolution.

03-20-24F (cont'd)

ON MOTION OF: Christopher Collins

SECONDED BY: Gilbert Harden, Sr.


| COMMISSIONER          | AYES | NAYS | ABSTENTIONS |
|-----------------------|------|------|-------------|
| Christopher Collins   | X    |      |             |
| Derek Davis           | X    |      |             |
| Gilbert Harden, Sr.   | X    |      |             |
| Tasha Gainey-Humphrey |      |      |             |
| Ian K. Leonard        | X    |      |             |
| Jose Javier Ramos     | X    |      |             |
| Maria Sharma          |      |      |             |

*Ian K. Leonard*

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Ian K. Leonard  
Chairperson

ATTEST:



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Olivette Simpson  
Interim Executive Director

The above has been reviewed and approved as to form.

*Mark P. Asselta*

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Mark P. Asselta, Esq.  
Board Counsel