

**CITY OF GARFIELD
REQUEST FOR PROPOSAL FOR
MUNICIPAL AUDITOR**

Date Issued: November 21, 2023

Return Date & Time: December 21, 2023, 11:00 AM

Return To: City Clerk's Office
City of Garfield
111 Outwater Lane
Garfield, NJ 7407

**REQUEST FOR PROPOSAL FOR THE POSITION OF
MUNICIPAL AUDITOR FOR THE CITY OF GARFIELD
FOR THE TIME PERIOD JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

The City of Garfield is soliciting proposals for the position of **Municipal Auditor** to provide professional services to the City on all general municipal auditing needs. The City Manager/Mayor and Council will select one or more vendors for the position of **Municipal Auditor** based upon a fair and open process, pursuant to N.J.S.A. 19:44A-20.4, et. seq. and in accordance with the Resolution previously adopted by the City Manager/Mayor and Council to secure such services through a fair and open process. In order to have a proposal considered by the City Manager/Mayor and Council, an interested party must provide evidence that he/she satisfies the minimum requirements for this position, as set forth in Section III of this document and that he/she otherwise complies with the proposal requirements set forth in the City of Garfield's REQUEST FOR QUALIFICATIONS AND PROPOSALS section of the City's web site.

SECTION I Appointment of Municipal Auditor

One auditor shall be appointed by the City Manager/Mayor and Council to serve as the official **Municipal Auditor**, and other auditors or firms may be appointed by the City Manager/Mayor and Council, for a term of one (1) year, to perform general auditing services for the City of Garfield including but not limited to those services as described in Section II of this document.

The City Manager/Mayor and Council may select, at its sole discretion, individuals or firms for this position, so long as those individuals or firms meet or exceed the minimum requirements set forth in Section III hereof. Once an appointment is made, no substitution of personnel may be made without the express written consent of the City Manager/Mayor and Council, which consent may be withheld in their sole discretion.

SECTION II Scope of Services

The **Municipal Auditor** (and other auditors, if any) shall perform the following minimum duties as well as those prescribed by applicable law, subject to the review and approval of the City Manager/Mayor and Council:

- A. Perform such duties as are prescribed by general law and ordinance;
- B. Interface closely on a regular basis with the City's Chief Financial Officer;
- C. Prepare the City's annual audit and year-end financial statements in accordance with all applicable laws and regulations;
- D. Act as consultant to the Chief Financial Officer and the City's Administrator in relation to preparation and issues related to the annual budget and other financial and reporting matters;
- E. Attend regular, special, and Executive Session meetings as requested by the City Manager/Mayor and Council.

SECTION III Minimum Qualifications and Response Requirements

In order for an individual's or firm's proposal to be considered by the City Manager/Mayor and Council, interested parties submitting proposals in response to this solicitation must meet the following:

A. Minimum Qualifications:

- 1. The potential vendor is a multi-disciplined accounting firm with at least eight (8) years' experience in all aspects of municipal auditing (the appointed auditor may be assisted by employees of his/her firm with lesser levels of experience);
- 2. The individual assigned shall have at least five (5) years' experience as an appointed **Municipal Auditor** and shall be a CPA or RMA;
- 3. The individual assigned has at least five (5) years prior experience as a **Municipal Auditor**;
- 4. The individual/firm has sufficient staff to satisfy the scope of services described in this proposal;
- 5. The individual/firm has additional experience in municipal auditing procedures, bond law, arbitrage, municipal budgeting and purchasing; and
- 6. The individual/firm is in good standing within the State of New Jersey.

B. Minimum Requirements for Vendor Responses:

1. Interested parties wishing to provide a proposal in response to the City of Garfield's solicitation shall provide the following minimum information in its proposal, which proposal must be submitted at the location and within the time constraint set forth on page 1 of this document.
2. Full name and business address of entity or person submitting the proposal and the name of the key contact person;
3. A description of the business organization (i.e., corporation, partnership, joint venture, etc.) of each firm, its ownership and organizational structure;
4. The number of years your organization has been in business under the present name, and the number of years the business organization has been under the current management;
5. List of all individuals who, if selected, will provide services to the City of Garfield, along with a summary of the post high school education and licenses held by each such person;
6. Number of years each individual has provided services to municipal entities in the State of New Jersey;
7. A description of services that will be provided to the City, in addition to those set forth in Section II;
8. A copy or description of the professional liability insurance policy maintained for the proposed calendar year;
9. A statement and listing of professional service fees offered to the City of Garfield, if selected to be **Municipal Auditor**;
10. A statement that applicant complies with the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1, et. seq., and the Affirmative Action Law of the State of New Jersey, P.L. 1975 C. 127;
11. The name and addresses of at least three (3) references consisting of clients for which the applicant has provided services in the past five (5) years, which should include at least one municipal entity client;
12. A list and description of all professional liability claims, if any, brought against the applicant during the past five (5) years;
13. Confirmation of the appropriate federal and state licenses to perform activities
14. The applicant shall provide the City of Garfield with an original and one (1) copy of its proposal.

SECTION IV Basis of Award of Professional Services Contract

The City of Garfield shall award all professional service agreements based upon qualifications, merit, cost competitiveness, references and experience with issues confronting the City of Garfield. The final determination will be based upon the most advantageous price and other factors to the City of Garfield. The specific basis of award will include:

A. Documented evidence that the firm fulfills all of the Minimum Qualifications as listed in Section III, including, but not limited to, insurance policy, Affirmative Action Compliance and professional service fees, are provided for review and consideration. Number your responses using the sequential order listed in Section III.

B. Technical Criteria:

1. Does the proposal demonstrate a clear understanding of the scope of work and related objectives?
2. Does the proposal document knowledge of the issues and operations of the City of Garfield, and how the proposed services will address these issues?
3. Is the proposal complete and responsive to the specific requirements?
4. Has successful past performance of the firm and its principals been documented?

C. Management Criteria:

1. How well does the proposed scheduling timelines meet the City's needs?
2. Does the firm document a record of reliability of timely delivery of deliverables?
3. Does the firm document municipal/State experience?
4. Does the firm document its availability to attend all scheduled/required public and special meetings?
5. To what extent does the firm rely on in-house resources vs. contracted services?
6. Is there the availability of in-house and contract resources documented?
7. Documentation of experience in performing similar work by employees?
8. Does the vendor make use of business capabilities or initiatives that involve women, the disadvantaged, small and/or minority owned business establishments?
9. Does the vendor demonstrate cultural sensitivity in hiring and training staff?

D. Cost Criteria:

1. Relative Cost – How does the cost compare to other similarly scored proposals?
2. Full Explanation – Is the price and its component charges, fees, etc., adequately explained and documented?
3. Does the proposal include quality control and assurance programs?
4. Does the firm have the sufficient financial resources to meet its obligations?

All awards are and shall be subject to the availability of funds for the professional services in the Temporary and/or Final Budgets.

REQUEST FOR PROPOSAL CHECKLIST

THIS CHECKLIST MUST BE COMPLETED AND SUBMITTED WITH YOUR PROPOSAL. PLEASE INITIAL BELOW, INDICATING THAT YOUR PROPOSAL INCLUDES THE ITEMIZED DOCUMENTS. A PROPOSAL SUBMITTED WITHOUT THE FOLLOWING DOCUMENTS MAY BE REJECTED.

ITEM	INITIALS
Executed Disclosure Statement (form provided)	
Executed Non-Collusion Affidavit (form provided)	
Executed Affirmative Action Compliance Notice (form provided)	
Executed Owner's Disclosure Statement (form provided)	
Executed Hold Harmless Agreement (form provided)	
Executed Americans with Disabilities Act of 1990 Language (form provided)	
Executed Vendor's Information (form provided)	
New Jersey Business Registration Certificate	
Responses to section III Part B 1 through 15	
Original and one (1) copy of completed package	

THE UNDERSIGNED HEREBY ACKNOWLEDGES THE ABOVE LISTED REQUIREMENTS.

Person, Firm or Corporation submitting Proposal: _____

Authorized Agent Name and Title: _____

Authorized Signature and Date: _____

DISCLOSURE STATEMENT

The attention of prospective proposer is drawn to the provisions of the Local Government Ethics Law (N.J.S.A. 40A:9-22-1, et seq.) which prohibits a City of Garfield or employee or member of his/her immediate family from having an interest in a business organization or engaging in any business transaction, or professional activity which is in substantial conflict with the proper discharge of his/her duties in the public interest.

In furtherance thereof, every proposer must disclose below, being a City of Garfield Officer or employee or whether an immediate family member is a City of Garfield Officer or employee. If the proposer is a business organization, then disclosure shall be made with respect to anyone having an interest in the business and their immediate family members.

Please answer the following:

Is the proposer or a member of the proposer’s immediate family, or anyone having an interest in the proposer’s business organization including their immediate family members, an officer or employee of the City of Garfield?

NO _____ YES _____

* President, Vice President or Signature of Authorized Representative

Print Name

Title

If yes, provide the name of the individual and identify the position held, below, and notify in writing, prior to the proposal opening date, to the City Administrator, City of Garfield, 182 Market St., Garfield, New Jersey 07026. (Kindly attach a copy of the correspondence to this form).

NOTE: All terms used herein are to be construed in accordance with their meaning under the Local Government Ethics Law, cited above.

***FAILURE TO SIGN THIS AFFIDAVIT BY A DULY AUTHORIZED COMPANY OFFICIAL WILL RESULT IN REJECTION OF THIS PROPOSAL.**

NON-COLLUSION AFFIDAVIT

I, _____, of the City of _____, in the County of _____,
and the State of _____, of full age, being duly sworn according to law on my oath depose and say
that:

I am _____, of the firm of _____ the
(Title) (Company Name)
proposer making this Proposal for the above named project, and that I executed the said Proposal with full authority to do
so; that said proposer has not, directly or indirectly, entered into an agreement, participated in any collusion, or otherwise
taken any action in restraint of free competitive action in connection with the above named project and that all statements
contained in said Proposal and in this affidavit are true and correct, and made with full knowledge that the State of New
Jersey, County of Bergen, and the City of Garfield relies upon the truth of the statements contained in said Proposal and in
the statements contained in this affidavit in awarding the contract for the said project.

I fully warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an
agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona
fide established commercial or selling agencies maintained by

(Company Name)

* President, Vice President or Signature of Authorized Representative

Print Name

Title

*** FAILURE TO SIGN THIS AFFIDAVIT BY A DULY AUTHORIZED COMPANY OFFICIAL WILL
RESULT IN REJECTION OF THIS PROPOSAL.**

AFFIRMATIVE ACTION REQUIREMENTS

BIDDERS ARE REQUIRED TO COMPLY WITH THE REQUIREMENTS OF N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27

REQUIRED AFFIRMATIVE ACTION EVIDENCE

PROCUREMENT & SERVICE CONTRACT (which are not subject to a Federally approved or sanctioned affirmative action program). All successful vendors must submit within ten calendar (10) days of the notice of intent to award (Memorandum of Agreement) or the signing of the contract, whichever is sooner, one of the following:

1. **A PHOTO COPY OF THEIR FEDERAL LETTER OF AFFIRMATIVE ACTION PLAN APPROVAL.**

OR

2. **A PHOTO COPY OF THEIR CERTIFICATE OF EMPLOYEE INFORMATION REPORT.**

OR

3. **COMPLETED AFFIRMATIVE ACTION EMPLOYEE INFORMATION REPORT (AA302). FORM IS INCLUDED IN THIS PACKAGE, LAST PAGE.**

The successful vendor may obtain the Affirmative Action Employee Information Report (AA302) from the contracting unit during normal business hours.

THE AFFIRMATIVE ACTION AFFIDAVIT FOR VENDORS HAVING LESS THAN FIFTY (50) EMPLOYEES IS NO LONGER ACCEPTABLE.

The undersigned vendor certifies that he/she is aware of the commitment to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27-1 et. seq. and agrees to furnish the required forms of evidence.

The undersigned vendor further understands that his/her proposal shall be rejected as non-responsive if said vendor fails to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27-1 et. seq.

COMPANY NAME: _____

SIGNATURE: _____

PRINT NAME: _____

TITLE: _____

DATE: _____

EXHIBIT A

**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE
N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127) N.J.A.C. 17:27**

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

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

The contractor or subcontractor, 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 and gender identity or expression, the contractor 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 contractor 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 contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, 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, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor 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 contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, 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 contractor or subcontractor 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 contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, 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 contractor or subcontractor 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 contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, 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 contractor 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 www.state.nj.us/treasury/contract_compliance

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Public Contracts Equal Employment Opportunity Compliance 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 Public Contracts Equal Employment Opportunity Compliance for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

OWNERS DISCLOSURE STATEMENT

In accordance with N.J.S.A. 52:25-24.2 et seq., no corporation, partnership, limited partnership, limited liability corporation, limited liability partnership, Subchapter S corporation or sole proprietorship, shall be awarded a contract, unless prior to the receipt of the bid or accompanying the bid of the corporation, partnership, limited partnership, limited liability corporation, limited liability partnership, Subchapter S corporation or sole proprietorship, there is submitted to the City, a statement setting forth the names and addresses of all stockholders who own ten percent (10%) or more of the stock, of any class or all individual partners who own a ten percent (10%) or greater interest in the corporation, partnership, limited partnership, limited liability corporation, limited liability partnership, Subchapter S corporation or sole proprietorship. If one or more such stockholder or partner is itself a corporation or partnership, the stockholders holding ten percent (10%) or more of that corporation's stock, or the individual partners owning ten percent (10%) or greater interest in that partnership, as the case may be, shall also be listed. The disclosure shall be continued until names and addresses of every non-corporate stockholder and individual partner, exceeding the ten percent (10%) ownership criteria established in this act has been listed.

Legal Name of Bidder _____ Date _____

Street Address _____ / _____ / _____ / _____
City State Zip Code

Telephone # _____ Fax # _____ e-mail address _____

CHECK TYPE OF BUSINESS ENTITY:

	Date Incorporated	Where Incorporated	
Corporation	_____	_____	Limited Partnership _____
Limited Liability Corporation	_____	_____	Limited Liability Partnership _____
Subchapter S Corporation	_____	_____	Sole Proprietorship _____
			Partnership _____

Listed below are the names and address of all stockholders or individuals who own ten (10) percent or more of its stock of any class (es), or who own ten (10) percent or greater interest therein.

Name Address

Name Address

Name Address

If more space is required, continue listing on a separate page and include with bid submittal.

If no stockholder or partner owns ten percent (10%) or more of the business submitting the bid, please sign and date this form. I certify that no stockholder or partner owns ten percent (10%) or more of the business submitting this bid:

President, Vice President or Signature of Authorized Representative _____ Date _____

FAILURE TO COMPLETE THIS FORM OR SIGN THE ABOVE STATEMENT BY A DULY AUTHORIZED COMPANY OFFICIAL WILL RESULT IN REJECTION OF THIS PROPOSAL.

HOLD HARMLESS AGREEMENT

BETWEEN: The City of Garfield
111 Outwater Lane
Garfield, New Jersey 07026

AND

Vendor's Name

Address – not a post office box

Telephone Number / Fax Number / e-mail address

It is understood and agreed the Contractor is:

1. An independent Contractor and not an employee of the City of Garfield.
2. The Contractor agrees to indemnify and hold harmless the City of Garfield, its elected officials, and all of its officers, agents and employees from any and all liability for damages for injury to person and property, including death, and against and from all suits and actions and all costs, damages and charges of whatsoever kind and nature, including attorneys' fees to which the City of Garfield may be put for, or on account of, any injury or alleged injury to person, including death, or property, resulting from the performance of the Contractor's operations under this contract, or by or in consequence of any neglect or omission of the part of the Contractor in the performance of operations under this contract, whether such operations, or the absence thereof, be by the Contractor or anyone directly or indirectly employed by the Contractor.
3. The Contractor shall hold the City of Garfield harmless for damages to the Contractor's equipment utilized during the term of this contract.

President, Vice President or Signature of Authorized Representative

Print Name

Title

Date

AMERICANS WITH DISABILITIES ACT

EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITIES

The contractor and the City of Garfield (hereafter “Owner”) do hereby agree that the provisions of Title II of the Americans With Disabilities Act of 1990 (the “Act”) (42 U.S.C. S12.101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs and activities provided or made available by public entities, and the rules and regulations promulgated pursuant therunto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the Owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the Owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Owner’s grievance procedure, the contractor agrees to abide by any decision of the Owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the Owner, or if the Owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The Owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the Owner or any of its agents, servants, and employees, the Owner shall expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the Owner or its representatives.

It is expressly agreed and understood that any approval by the Owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Owner pursuant to this paragraph.

It is further agreed and understood that the Owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor’s obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the Owner from taking any other actions available to it under any other provisions of this Agreement or otherwise at law.

President, Vice President or Signature of Authorized Representative

Print Name

Title

Date

VENDOR INFORMATION

In order to assure that all future correspondence is directed to the correct address, assure proper ordering, expedite future payments, and in accord with I.R.S. regulations, the following information **must** be provided with this bid.

Name of Business: _____
(Print)

Name of Contact Person: _____
(Print)

Correspondence Address (including zip code):

Purchase Order Address for signature (including zip code):

Payment Address (including zip code):

Telephone Number (including area code): _____

Fax Number (including area code): _____

E-Mail Address: _____

Employer I.D. # or S.S. #: _____

FAILURE TO PROVIDE ALL OF THE ABOVE INFORMATION MAY RESULT IN REJECTION OF THIS BID.

**BIDDER'S AFFIDAVIT
THIS AFFIDAVIT IS PART OF THE PROPOSAL**

State of _____

County of _____

I, _____,
(Print Name)

certify that I am the _____
(Title)

of the business entity submitting this bid/proposal; that I have completed and signed all of the required documents; that I am duly authorized to sign the bid/proposal on behalf of the business entity; and that all of the declarations and statements contained in the bid/proposal document are true and accurate to the best of my knowledge and belief.

_____/_____
(Signature of Bidder) (Date)

NOTARY:

Subscribed and sworn to before me at

(Address)

This _____ day of _____ 20____

(Notary Public)

Commission Expires: _____

DOCUMENT OWNERSHIP

This document was prepared by the City of Garfield (owner) and is provided on the City website at www.garfieldnj.org. This document is not to be reproduced for distribution to other vendors regardless of whether the vendor intends to charge, or not to charge, for said copy. Copies of this document are made available from the owner and there is no other agent authorized to distribute same.

The owner shall retain all of its rights and interest in any and all documents and property both hard copy and digital furnished by the owner to the contractor for the purpose of assisting the contractor in the performance of this contract. All such items shall be returned immediately to the owner at the expiration or termination of the contract or completion of any related services, pursuant thereto, whichever comes first. None of the documents and/or property shall, without the written consent of the owner, be disclosed to others or used by the contractor or permitted by the contractor to be used by their parties at any time except in the performance of the resulting contract.

Ownership of all data, materials and documentation originated and prepared for the owner pursuant to this contract shall belong exclusively to the owner. All data, reports, computerized information, programs and materials related to this project shall be delivered to and become the property of the owner upon completion of the project. The contractor shall not have the right to use, sell, or disclose any part or total of the interim or final work products, or make available to third parties, without the prior written consent of the owner.

