

To: DeNave, Karen <kdenave@warrennj.org>

Subject: Re: Proposal for Warren

Good morning Karen,

By chance, are you attending the GFOA conference this week?

Kathi

Kathryn L. Mantell | Partner

Nisivoccia LLP

200 Valley Road Suite 300

Mount Arlington, NJ 07856

973-328-1825

On Sep 16, 2021, at 1:46 PM, DeNave, Karen <kdenave@warrennj.org> wrote:

CAUTION: This email originated from outside of Nisivoccia LLP. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you Kathi. I look forward to working with you all.

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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[u=http://www.warrennj.org/](http://www.warrennj.org/)

Re: Proposal for Warren

Mantell, Kathi <kmantell@nisivoccia.com>

Wed 9/22/2021 10:43 AM

To: DeNave, Karen <kdenave@warrennj.org>

Thank you Karen,

I just wanted to know, so that I could introduce myself.

I would hate to be in the same place and not make a face to face connection.

I await the governing body's actions.

Take the best of care,

Kathi

Kathryn L. Mantell | Partner

Nisivoccia LLP

200 Valley Road Suite 300

Mount Arlington, NJ 07856

973-328-1825

On Sep 22, 2021, at 10:20 AM, DeNave, Karen <kdenave@warrennj.org> wrote:

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Hi Kathi,

I am not at the GFOA conference. I am at work in Warren.

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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[u=http://www.warrennj.org/](http://www.warrennj.org/)

From: Mantell, Kathi <kmantell@nisivoccia.com>

Sent: Wednesday, September 22, 2021 10:18 AM

RE: Audit

Mantell, Kathi <kmantell@nisivoccia.com>

Mon 9/27/2021 4:49 PM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

Good afternoon Karen,

Andrew was not in today – he and I will call you tomorrow.

We will arrange a video conference call through Ring Central (our phone system which is an offshoot of Zoom).

I am in a meeting from 12-2 pm tomorrow but am otherwise available.

Please let us know what time is convenient for you tomorrow.

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856

973-298-8500 Phone | 973-298-8501 Fax

kmantell@nisivoccia.com | www.nisivoccia.com



From: DeNave, Karen <kdenave@warrennj.org>

Sent: Friday, September 24, 2021 11:04 AM

To: Mantell, Kathi <kmantell@nisivoccia.com>

Subject: Audit

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Good Morning Kathi,

The contract for the forensic audit was awarded at last night's meeting. I'm just checking in to see what your thoughts are on a possible start date.

Thank you and I look forward to hearing from you.

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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u=http://www.warrennj.org/](https://link.edgепilot.com/s/b0e26622/BrSzAEWaDkO-DcbBJ9eTMw?u=http://www.warrennj.org/)

Links contained in this email have been replaced. If you click on a link in the email above, the link will be analyzed for known threats. If a known threat is found, you will not be able to proceed to the destination. If suspicious content is detected, you will see a warning.

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Kathi Mantell's RingCentral Meeting - To Discuss Agreed-Upon Procedures

Mantell, Kathi <kmantell@nisivoccia.com>

Tue 9/28/2021 7:45 AM

To: DeNave, Karen <kdenave@warrennj.org>; Kucinski, Andrew <akucinski@nisivoccia.com>

Hi there,

Kathi Mantell is inviting you to a scheduled RingCentral meeting.

Join from PC, Mac, Linux, iOS or Android: <https://meetings.ringcentral.com/j/1454060338>

For the best audio experience, please use computer audio.

Or iPhone one-tap :

US: +1(646)3573664,,1454060338#
+1(773)2319226,,1454060338# (US North)
+1(312)2630281,,1454060338#
+1(470)8692200,,1454060338# (US East)
+1(469)4450100,,1454060338# (US South)
+1(623)4049000,,1454060338# (US West)
+1(650)2424929,,1454060338#
+1(720)9027700,,1454060338# (US Central)
+1(213)2505700,,1454060338#
+1(346)9804201,,1454060338#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1(646)3573664
+1(773)2319226 (US North)
+1(312)2630281
+1(470)8692200 (US East)
+1(469)4450100 (US South)
+1(623)4049000 (US West)
+1(650)2424929
+1(720)9027700 (US Central)
+1(213)2505700
+1(346)9804201

Meeting ID: 145 406 0338

International numbers available: <https://meetings.ringcentral.com/teleconference>

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From: DeNave, Karen <kdenave@warrennj.org>

Sent: Wednesday, September 29, 2021 1:27 PM

To: Mantell, Kathi <kmantell@nisivoccia.com>; Kucinski, Andrew <akucinski@nisivoccia.com>

Subject: Documents

CAUTION: This email originated from outside of Nisivoccia LLP. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Andrew and Kathi,

It was a pleasure meeting and chatting with you both yesterday. Just a few follow-up items to our conversation --

All of the COAH deposit slips that I had have been uploaded to your drop box -- please confirm receipt of them all. Please note that the month of April 2021 is only through 4/6/21 --I will get the remaining days of that month and send over to you.

I have attached various documents for your file that I thought would be informative as you begin the audit.

Cathy had SDL run an updated spreadsheet -- I will forward that email to you separately. Unfortunately, it is in two separate spreadsheets.

As of now, not all of the files have been digitized -- they are doing them all in block and lot order and are currently up to Block 82.

If you need any additional information, please do not hesitate to contact me. I will be the direct point of contact throughout this process.

I look forward to working with you both and your team.

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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[u=http://www.warrennj.org/](http://www.warrennj.org/)

RE: COAH AUP Meeting

Kucinski, Andrew <akucinski@nisivoccia.com>

Wed 12/1/2021 10:23 AM

To: DeNave, Karen <kdenave@warrennj.org>; Mantell, Kathi <kmantell@nisivoccia.com>

Thank you Karen. See you then.

Andrew Kucinski, CPA, RMA, PSA, CFE | Principal



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200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856
973-298-8500 Phone | 973-298-8501 Fax
akucinski@nisivoccia.com | www.nisivoccia.com



From: DeNave, Karen <kdenave@warrennj.org>

Sent: Wednesday, December 1, 2021 10:01 AM

To: Mantell, Kathi <kmantell@nisivoccia.com>; Kucinski, Andrew <akucinski@nisivoccia.com>

Subject: Re: COAH AUP Meeting

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Ok -- i just changed it to 11am on our end. See you on Tuesday, Dec 7th

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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[u=http://www.warrennj.org/](http://www.warrennj.org/)

From: Mantell, Kathi <kmantell@nisivoccia.com>

Sent: Tuesday, November 30, 2021 11:39 AM

To: DeNave, Karen <kdenave@warrennj.org>; Kucinski, Andrew <akucinski@nisivoccia.com>

Subject: RE: COAH AUP Meeting

Hello Karen,

I have a doctor's appointment that morning – 11:00 would work for me!

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856
973-298-8500 Phone | 973-298-8501 Fax
kmantell@nisivoccia.com | www.nisivoccia.com



From: DeNave, Karen <kdenave@warrennj.org>
Sent: Tuesday, November 30, 2021 9:15 AM
To: Kucinski, Andrew <akucinski@nisivoccia.com>
Cc: Mantell, Kathi <kmantell@nisivoccia.com>
Subject: Re: COAH AUP Meeting

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Good Morning Andrew,
I've reached out to everyone -- and even added Nicole Izzo our Assistant Assessor to our meeting group.

How does Tuesday December 7th at 10:00am work for you and Kathi?

Please advise.

Thank you,

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

RE: Permits

Mantell, Kathi <kmantell@nisivoccia.com>

Tue 1/4/2022 1:24 PM

To: DeNave, Karen <kdenave@warrennj.org>; Kucinski, Andrew <akucinski@nisivoccia.com>

Good afternoon Karen,

Happy new year!

Our office was closed yesterday for the New Year holiday.

We are scheduling our work for the next 6-8 weeks and will know better tomorrow when we will be there – our intention is “right away”.

Andrew and I will reach out to you tomorrow.

Best wishes for a fabulous 2022,

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856
973-298-8500 Phone | 973-298-8501 Fax
kmantell@nisivoccia.com | www.nisivoccia.com



From: DeNave, Karen <kdenave@warrennj.org>
Sent: Monday, January 3, 2022 6:41 PM
To: Kucinski, Andrew <akucinski@nisivoccia.com>
Cc: Mantell, Kathi <kmantell@nisivoccia.com>
Subject: Re: Permits

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Hi Andrew and Kathi

Happy New Year.

Just checking in to see if you have decided on a date to start the audit.

Please advise.

Thank you,

200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856

973-298-8500 Phone | 973-298-8501 Fax

akucinski@nisivoccia.com | www.nisivoccia.com



From: DeNave, Karen <kdenave@warrennj.org>

Sent: Thursday, December 16, 2021 2:37 PM

To: Kucinski, Andrew <akucinski@nisivoccia.com>; Mantell, Kathi <kmantell@nisivoccia.com>

Subject: Fw: Permits

CAUTION: This email originated from outside of Nisivoccia LLP. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Andrew and Kathi,
See attached reports that Jeff Heiss ran from SDL and let me know your thoughts.

Thanks,

Karen DeNave

Chief Financial Officer

Township of Warren

46 Mountain Boulevard

Warren, NJ 07059

908-753-8000 ext 230

fax 908-757-9173

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AGREED UPON PROCEDURES REPORT

Mantell, Kathi <kmantell@nisivoccia.com>

Fri 4/8/2022 12:04 PM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

 1 attachments (1 MB)

Warren Township COAH AUP - FINAL.pdf;

Good Afternoon Karen,

We have attached our report on the agreed upon procedures we were engaged by the Township to perform.

Please share this report with the Mayor and Township Council and any other Township officials you deem appropriate for their review.

We would appreciate the opportunity to present our report to the governing body in order to explain our procedures and findings and answer any questions they may have.

Please let us know when you have disseminated the report and when we would be able to present it to the governing body.

We are sincerely grateful to you and the Township's staff for your assistance and responsiveness throughout this process.

With warm regards,

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856
973-298-8500 Phone | 973-298-8501 Fax
kmantell@nisivoccia.com | www.nisivoccia.com



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Re: AGREED UPON PROCEDURES REPORT

DeNave, Karen <kdenave@warrennj.org>

Wed 4/13/2022 4:10 PM

To: Mantell, Kathi <kmantell@nisivoccia.com>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

Kathi and Andrew,

Thank you for your report. After reviewing your report, we are looking for some clarification on a couple of items.

On page 8 of your report - outstanding balances receivable totaling \$238,133.69. What does this number represent? Are they open permits? Can you identify the properties? It doesn't appear that there is an exhibit for this. Any additional information on this would be helpful.

On page 2 your Findings comment about Park View. No calculation was required and it was not based on any percentage. The developer would pay a flat \$400,000 amount and that was it. I don't think your comment "we found this agreement may have been made by incorrectly calculating the COAH fee..." is accurate.

Would you be able to provide us with an excel spreadsheet for all of your exhibits so we could easily identify the developer and sort the block and lot?

Thank you,

Karen DeNave
Chief Financial Officer
Township of Warren
46 Mountain Boulevard
Warren, NJ 07059
908-753-8000 ext 230
fax 908-757-9173
www.warrennj.org

From: Mantell, Kathi <kmantell@nisivoccia.com>

Sent: Friday, April 8, 2022 12:04 PM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

Subject: AGREED UPON PROCEDURES REPORT

Good Afternoon Karen,

We have attached our report on the agreed upon procedures we were engaged by the Township to perform.

Please share this report with the Mayor and Township Council and any other Township officials you deem appropriate for their review.

We would appreciate the opportunity to present our report to the governing body in order to explain our procedures and findings and answer any questions they may have.

Please let us know when you have disseminated the report and when we would be able to present it to the governing body.

We are sincerely grateful to you and the Township's staff for your assistance and responsiveness throughout this process.

With warm regards,

Kathi

Kathryn L. Mantell | Partner



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973-298-8500 Phone | 973-298-8501 Fax
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REVISED DRAFT - AGREED UPON PROCEDURES

Mantell, Kathi <kmantell@nisivoccia.com>

Mon 4/25/2022 2:10 PM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

 1 attachments (1 MB)

Warren Township COAH AUP - 4.22.22 Final Version.pdf;

Hello Karen,

We have revised our draft report based upon input that you relayed to us and your conversation with Andrew.

Please review it at your earliest convenience and let me know when we can send you our signed final report and when we can present our report and findings to the Mayor and Township Council.

Thanks for all of your input and assistance.

Have a wonderful rest of your day,

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856
973-298-8500 Phone | 973-298-8501 Fax
kmantell@nisivoccia.com | www.nisivoccia.com



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Re: REVISED DRAFT - AGREED UPON PROCEDURES

DeNave, Karen <kdenave@warrennj.org>

Wed 4/27/2022 3:59 PM

To: Mantell, Kathi <kmantell@nisivoccia.com>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

 1 attachments (458 KB)

Updated COAH Policy.pdf;

Thank you for the report, Kathi.

Just a couple of questions:

- Page 8 - Is the receivable balance noted because we should have collected it? Or is it noted just because the permit is still open?
 - It is my understanding that there is no requirement that we close the permit, it is up to the permit holder to do so.
- Could you clarify your interpretation of the land being included/excluded in the calculation of the COAH fees. In a few discussions, it seems that your interpretation is different than the policy. I've attached an updated policy effective 4/21/22.

Lastly, do you have any spreadsheets that you can share with us of your findings that have name and addresses, instead of block and lots?

Thank you and I look forward to finalizing this report.

Karen DeNave, CMFO
Chief Financial Officer
Township of Warren
46 Mountain Boulevard
Warren, NJ 07059
908-753-8000 ext 230
fax 908-757-9173
www.warrennj.org

From: Mantell, Kathi <kmantell@nisivoccia.com>

Sent: Monday, April 25, 2022 2:09 PM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

Subject: REVISED DRAFT - AGREED UPON PROCEDURES

Hello Karen,

We have revised our draft report based upon input that you relayed to us and your conversation with Andrew.

Please review it at your earliest convenience and let me know when we can send you our signed final report and when we can present our report and findings to the Mayor and Township Council.

Thanks for all of your input and assistance.

Have a wonderful rest of your day,

Kathi

Kathryn L. Mantell | Partner



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973-298-8500 Phone | 973-298-8501 Fax
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NISIVOCCIA - INVOICE - AGREED-UPON PROCEDURES

Mantell, Kathi <kmantell@nisivoccia.com>

Tue 6/21/2022 11:57 AM

To: DeNave, Karen <kdenave@warrennj.org>

Cc: Kucinski, Andrew <akucinski@nisivoccia.com>

 1 attachments (130 KB)

Nisivoccia Invoice - Agreed-Upon Procedures.pdf;

Good morning Karen,

I have attached our invoice for the agreed-upon procedures we were engaged to perform.

Please let me know if you have questions or require further information.

Thank you so much and have a wonderful day,

Kathi

Kathryn L. Mantell | Partner



200 Valley Road, Suite 300 | Mt. Arlington, NJ 07856

973-298-8500 Phone | 973-298-8501 Fax

kmantell@nisivoccia.com | www.nisivoccia.com



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