Reese, Cathy

From: Reese, Cathy
Sent: Friday, June 11, 2021 3:28 PM
To: Sordillo, Victor J.
Subject: RE: audit proposal

Its on the proposal....

From: Sordillo, Victor J. <vjsordillo@warrennj.org>
Sent: Friday, June 11, 2021 3:24 PM
To: george.lazo@marriott.com; Reese, Cathy <creese@warrennj.org>
Cc: Krane, Mark <mkrane@warrennj.org>
Subject: Re: audit proposal

PS

I don't see an estimation of cost. It sounds very expensive. Do we really need this level of audit?

From: Sordillo, Victor J. <vjsordillo@warrennj.org>
Sent: Friday, June 11, 2021 3:21 PM
To: george.lazo@marriott.com <george.lazo@marriott.com>; Reese, Cathy <creese@warrennj.org>
Cc: Krane, Mark <mkrane@warrennj.org>
Subject: Re: audit proposal

George

Can we schedule for executive session in July? Next week is too soon. I would like time to study.

Vic

From: Lazo, George <George.Lazo@marriott.com>
Sent: Friday, June 11, 2021 2:57 PM
To: Reese, Cathy <creese@warrennj.org>
Cc: Sordillo, Victor J. <vjsordillo@warrennj.org>; Krane, Mark <mkrane@warrennj.org>
Subject: Re: audit proposal

Hello Cathy,

This will need to be discussed amongst all of us before we vote on a Resolution.

There are many questions that will require a dialogue, so do not add to June Agenda yet.

Kind regards,
George

Sent from my iPhone

On Jun 11, 2021, at 2:15 PM, Reese, Cathy <creese@warrennj.org> wrote:

George,
I have the proposal for the Forensic Audit and Jolanta has reviewed it
I have prepared a resolution for June's Agenda
My recommendation would to put it in New business, as a resolution, so you can discuss and then vote on the resolution right then and there, rather than drag it into two meetings
It's your call
I am referring to them as *Special Auditors* as opposed to Forensic Auditors but truthfully forensic is more transparent.
Let me know if you want me to keep it the way it is or change it
I have to post everything by Monday, so please let me know
Thanks

C

From: Jolanta Maziarz <jmaziarz@warrennj.org>
Sent: Friday, June 11, 2021 12:38 PM
To: Reese, Cathy <creese@warrennj.org>
Subject: RE: audit proposal

I think we should have it on as a discussion item. If we discuss it in open then we can throw it on consent, if it is not discussed, it should be listed separately on the agenda.

Thanks,

Jolanta

Sent from Mail for Windows 10

From: Reese, Cathy
Sent: Friday, June 11, 2021 9:19 AM
To: Jolanta Maziarz
Subject: audit proposal

I am going to start to prepare the resolution. Do you just the resolution on this agenda or do you want to put this as a discussion item first

Cathy Reese
Township Clerk
Township of Warren
46 Mountain Blvd.
Warren, NJ 07059
908-753-8000 ext. 223
www.warrennj.org

<Warren Township Agreed-Upon Procedures Proposal - Affordable Housing Fees.pdf>
<2021-167 Prof. Service Contract Special Audit Service.docx>

NISIVOCCIA
ASSURANCE · TAX · ADVISORY

200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973.298.8500

11 Lawrence Road
Newton, NJ 07860
973.383.6699

nisivoccia.com

Independent Member
BKR International

June 10, 2021

Honorable Mayor and Members
Of the Township Committee
Township of Warren, NJ

Governing Body Members:

We are pleased to submit this proposal to perform agreed upon procedures, as described below, for the Township of Warren collection of mandatory affordable housing fees in the Construction Department for the period of January 1, 2015 through April 30, 2021. The purpose of these procedures will be to determine if the amount of the affordable housing fees were calculated and charged correctly and in accordance with the Township's Ordinance. Additionally, we will verify that the amount of affordable housing fees calculated were collected by the Township and deposited into the Township's bank account.

The procedures to be performed would include the following:

> We will review the records for construction permits issued for which affordable housing fees should have been collected during the period of January 1, 2015 through April 30, 2021 as detailed in the report of permit activity as provided by Spatial Data Logistics ("SDL"). We will exclude from this sample any permits which were issued for certified inclusionary properties, houses of worship, municipally owned properties, and non-residential properties which did renovations for which there was no change to the floor plan resulting in no requirement for affordable housing fees to be collected. We will request that the Township provide the pertinent files detailing actual assessed value as certified by the Tax Assessor used in calculating the required contribution for affordable housing. Our review shall not commence until such a time as the documentation for the full scope has been assembled and is made available to us.
>
> During our review we will perform the following procedures:
>
> - We will review the annual information for affordable housing receipts and compare that with the Uniform Construction Code ("UCC") fees collected for all years under review for which audited financial statements are available as of the date which our report will be dated (2015-2019).
> - We will review any records which are maintained by the Township related to receipts of affordable housing fees and compare those records with the SDL report to ensure that the amounts showing as collected in both are in agreement.
> - For any permits which are missing information in the report as generated by SDL, we will go back to the physical file (or digital file if it has been digitized) and appropriately back-fill the records as we find them.

- We will provide the Township with the total number of permits missing information in SDL as well as a detailed listing of the corresponding permits.
- We will ensure that the amounts that are included in the new construction assessments have been certified by the assessor, and that they are in agreement with the amounts entered into SDL.
- We will determine whether each permit is being issued for residential or commercial purposes.
- We will recalculate the amount which should have been collected by the Township using the prescribed percentages of 1.5% for residential permits and 2.5% for commercial permits.
- We will calculate any variance from the amounts originally calculated by the Township as provided in either the SDL report or the respective permit files. We will also calculate any variance in balances receivable resulting from any variances in the amount that was originally calculated versus our recalculation.
- We will trace and verify the deposit for all affordable housing fees collected. For those that we cannot trace and verify, we will provide the Township with a comprehensive list of any such permits as well as the respective amounts which should have been deposited.
- We will report our findings to the governing body of the Township and communicate whether further procedures are deemed necessary.
- Based on the information provided by the Township, for the permits issued between January 1, 2015 and April 30, 2021 for which affordable housing fees were required to be collected, we will provide the Township a detailed listing of the amounts that should have been collected versus the amounts that were actually collected and provide a total of the variance for each permit as well as the total variance for all permits issued during this period.

We estimate that it will take 2 – 4 weeks to complete our procedures from the time that the files we request are made available to us, and we are able to commence our procedures.

The fee for our services, as outlined above, is expected to be in the range of $15,000 to $25,000, which will be billed at a blended hourly rate of $200 per hour. Should our time, however, be less than the stated amount, you will only be billed the lesser amount.

We appreciate the opportunity to be of service to the Township. You may indicate approval of this proposal by signing and dating the copy of this letter provided and returning it to us.

Respectfully,

Kathryn L. Mantell

Kathryn L. Mantell, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Township of Warren

Acknowledged and agreed on behalf of the Township of Warren by:

Name: ______________________________

Title: ______________________________

Date: ______________________________

Qualifications and Experience

Nisivoccia, LLP is one of the largest, most proficient, and well-respected auditing firms based in New Jersey.

- Nisivoccia, LLP was founded by Raymond Nisivoccia in 1970.
- Accounting and auditing services represent the mainstay of our practice, constituting more than 50% of our total service revenue. In addition, the firm provides a multitude of services in the related areas of personal and corporate tax, estates and trusts, financial planning, and other management advisory services.
- Nisivoccia, LLP has 46 New Jersey Certified Public Accountants, 22 Public School Accountants and 12 Registered Municipal Accountants (all of whom are CPA's).
- Our organization includes 16 active partners:

  Francis J. ("Bud") Jones, Jr.
  Kathryn L. Mantell
  Thomas R. Dartnell
  Robert B. Charlton
  Domenick J. Sarinelli
  Heidi A. Wohlleb
  Douglas S. Collins
  Anthony P. Rispoli
  Deirdre M. Hartmann
  Valerie A. Dolan
  John J. Mooney
  Christopher Perotta
  Man C. Lee
  Raymond A. Sarinelli
  Glenn Schwier
  Christabel Valladares

- As well as 3 principals:

  Andrew Kucinski
  Ryan Hynson
  Michael Smith

- Our organization chart also includes similar tiers of managers/supervisors, senior/junior staff accountants, paraprofessionals/ interns, and administrative staff – as well as 3 financial advisors and 3 staff in our wealth division. We are extremely fortunate and proud to have a balanced pyramid of professionals at each level within the organization which affords us leverage to service many clients with exceptional services.

Qualifications and Experience

- Our Public Entity Group will be providing the financial audit services for the Allendale Borough School District. This group of our practice has a vast knowledge of auditing governmental entities. These governmental entities include Local School Districts, Charter Schools and Commissions, Local Municipalities, County Governments, Municipal Libraries, Joint Insurance Funds, County Colleges and Municipal Utility Authorities.

- A professional firm is its people. Accordingly, we recruit and develop the best talent available to provide to our clients with outstanding professionals who are specialists in a variety of areas, including governmental and school finance. The size and diversity of our firm's client base enables us to expose our staff to a broad range of industries and organizations so that they will develop good general business sense in addition to competence as accountants and auditors.

- We have two offices in New Jersey – Mount Arlington and Newton. We, as a firm, have had long-term exposure to a wide range of governmental and other nonprofit clients. Almost 50% of our staff specializes in, and is entirely dedicated to, our governmental clients. Our current client list includes municipalities, authorities, county governments, school districts, county colleges, joint insurance funds, and libraries. In addition to the governmental units which we serve, the clients of Nisivoccia, LLP represent all facets of the economy.

- A complete listing of our governmental clients is included at the end of this section of the proposal. Please feel free to contact any of our clients regarding our practices and performance.

- Designated Contact Person:

Kathryn L. Mantell, Partner
CPA, RMA, PSA
200 Valley Road, Suite 300
Mount Arlington, NJ 07856
Phone: (973) 298-8500
FAX: (973) 298-8501
kmantell@nisivoccia.com

Engagement Team

The engagement team that will be assigned to the agreed upon procedures of the Township will be headed by partners of the firm, who will have the overall responsibility for the agreed upon procedures engagement. Our proposed engagement team will consist of an engagement partner, a consulting partner, an in-charge, and various staff accountants. Our professional staff are college graduates, many of whom are Certified Public Accountants, Registered Municipal Accountants, Public School Accountants, and hold various other professional licenses and degrees.

We feel it is important for a partner to be available during the performance of the agreed upon procedures in order to control the time spent and effectively resolve any questions that arise from the Township's management and the staff. When off site, we will return phone calls and messages daily so that we are completely accessible.

Engagement Partner – Mrs. Kathryn L. Mantell, as engagement partner, will have the direct responsibility for the planning, direction, and execution of the agreed upon procedures. She has over 35 and years of experience in governmental auditing and is a Certified Public Accountant, Registered Municipal Accountant, Public School Accountant with considerable experience in governmental and school finance.

Consulting Partner – Mr. John J. Mooney will function as consulting partner for this engagement and will support Mrs. Mantell in the planning, direction, and execution of the engagement. He has nearly 25 years of experience in governmental auditing. He is a Certified Public Accountant, Registered Municipal Accountant, Public School Accountant and Certified Municipal Finance Officer and has had considerable experience in governmental finance. For his entire career, he has serviced governmental entities of varied size and complexity. He is deeply committed to see that the best interests of all our clients are continually served.

Engagement In-Charge – Mr. Andrew Kucinski will function as the engagement in-charge and has 13 years of experience in planning and performing the agreed upon procedures. He is a Certified Public Accountant, Registered Municipal Accountant, a Public School Accountant, and a Certified Fraud Examiner. He will closely supervise all staff accountants who are assigned to the engagement and communicate regularly with the Township's management.

Resume of:	KATHRYN L. MANTELL
	63 Combs Hollow Road Mendham, New Jersey 07945
Position:	Partner, Nisivoccia, LLP
Education:	York College of Pennsylvania; B.S.
Professional:	Certified Public Accountant, New Jersey Registered Municipal Accountant, New Jersey Public School Accountant, New Jersey Series 7 License – General Securities Representative Series 66 License – Investment Advisor Representative Individual Producer License – Life Insurance Individual Producer License – Health Insurance
Experience:	Client experience includes planning, review and execution of annual and special audits of County Colleges, Municipalities, Counties, Municipal Utilities Authorities, New Jersey Boards of Education, Libraries, and various Federal and State grants. Internal control reviews; assistance in preparing financial statements and budgets; accounting system design; feasibility studies, operational reviews; financial consulting projects; assistance in referendum presentations; debt offerings; tax impact analysis of capital projects; capital, debt service and related tax effect studies

Professional and Community Involvement:

Member	- New Jersey Society of Certified Public Accountants - American Institute of Certified Public Accountants - Registered Municipal Accountants Association of New Jersey - Government Finance Officers' Association - New Jersey Association of School Business Officials - Associate Business Member Bergen, Essex, Morris, Somerset, Sussex, and Union County School Business Officials Associations
Past Board of Directors and Current Member	- Newton Rotary Club
Past Trustee and Treasurer	- Housing Partnership of Morris County
Member and Treasurer	- Randolph Area Chamber of Commerce
Co-Chairperson	- Somerset County Employer Legislative Committee (ELC)
Executive Board, Finance Management and Audit Committees, Audit Chair	- Patriot's Path Council, Boy Scouts of America
Catechist and Eucharistic Minister	- Saint Matthew's Parish
Public Speaking	- County and NJ School Business Official Associations, NJ School Boards Association, and Municipal Finance Officers' Association on various topics in governmental accounting and auditing.

Resume of: JOHN J. MOONEY

Position: Partner, Nisivoccia LLP

Education: Ball State University, Muncie, IN; B.S.

Professional: Certified Public Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Public School Accountant, New Jersey

Range of Experience: Nisivoccia LLP, Mount Arlington, New Jersey
1997 to Present

Client experience includes planning, review and execution of audits with concentration of engagement planning in governmental (Schools, Municipalities, Counties, Joint Insurance Funds, County Colleges, Boards of Education, and Libraries) and not-for-profit organizations. Demonstrates proficiency with respect to Government Audit Standards and single Audit engagements of a wide range of state and federal grants.

- Financial consulting projects
- Internal control reviews
- Bond and note offerings
- Assistance in preparing financial statements and budgets
- Accounting system design
- Feasibility studies
- Operational reviews
- Assistance in referendum presentations
- Tax Impact Analysis of capital projects
- Capital, Debt Service and related tax effect studies
- Proficient User of CDK and Systems 3000 School Software
- Proficient User of MSI and Edmunds Municipal/County Software

Professional and Community Involvement: Member of:

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Indiana Society of Certified Public Accountants
- Former Treasurer, Mt. Olive Chamber of Commerce
- Advisor, Warren County Small Business Development Center
- Knowlton Township Coach: Baseball, Soccer
- Blairstown Rotary Club

Resume of:	ANDREW KUCINSKI
Position:	Principal, Nisivoccia LLP
Education:	Fairleigh Dickinson University; M.S.
Professional:	Certified Public Accountant, New Jersey Public School Accountant, New Jersey Registered Municipal Accountant, New Jersey Certified Fraud Examiner
Experience:	Extensive client experience includes planning, review and execution of audits with concentration in governmental entities (Municipalities, Counties, County Colleges, Boards of Education, and Libraries). Demonstrates proficiency with respect to Government Audit Standards and Single Audit engagements of a wide range of state and federal grants. Extensive knowledge of accounting software utilized by governmental entities. Consulting experience includes various financial consulting projects, internal control reviews, a variety of debt issuances, accounting system design, feasibility studies and operational reviews.

- Financial consulting projects
- Internal control reviews
- Bond and note offerings
- Assistance in preparing financial statements and budgets
- Accounting system design
- Feasibility studies
- Operational reviews
- Assistance in referendum presentations
- Tax Impact Analysis of capital projects
- Capital, Debt Service, and related tax effect studies
- Proficient User of CDK and Systems 3000 School Software
- Proficient User of MSI and Edmunds Municipal/County Software

Professional and Community Involvement:

Member of:

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Mount Olive Area Chamber of Commerce Member

OPRA-24-0284

Date: June 14, 2024

Requestor's Name: Anonymous

Dear Anonymous,

The Township of Warren received your Open Public Records Act (OPRA) request on May 23, 2024. We responded to the first and second portion of your request on May 28, 2024. At that time, we also requested an extension of time until June 14, 2024

You Requested:
3) Emails To and From Township Committee Members from 2020-2024, Gary DiNardo, George Lazo, Mick Marion, Jolanta Maziarz, and Victor Sordillo regarding the FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP AFFORDABLE HOUSING FEES

Your request requires more additional time to fulfill because we will be working with a new Information Technology vendor, which has not yet been determined. We cannot retrieve this information from our email server until our new vendor is operational. OPRA allows custodians to seek extensions of time pursuant to N.J.S.A. 47:1A-5.i. Specifically, OPRA states that, "the requestor shall be advised by the custodian when the record can be made available. If the record is not made available by that time, access shall be deemed denied."

Your request requires an extension of time until, Friday, July 19, 2024. I am hoping that we will be able respond to your request sooner than the extension date. Thank you for your patience.

Sincerely,

Cathy Reese
Township Clerk, Township of Warren
46 Mountain Blvd, Warren, NJ 07059
908-753-8000 ext. 223 | creese@warrennj.org

OPRA-24-0284

Date: May 28, 2024

Requestor's Name: Anonymous

Requestor's Address:

City: State: NJ Zip:

Dear NJ Anonymous;

The Township of Warren received your Open Public Records Act (OPRA) request on May 23. 2024. The official Records Custodian, Cathy Reese received your OPRA request on May 23, 2024. As such, the seven (7)-business day deadline to respond to your request is June 4, 2024. This response to your request is being provided to you on the (2) second business day after the custodian's receipt of said request.

Your requested the following:
1) Contract for 2021 FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP AFFORDABLE HOUSING FEES with NISIVOCCIA LLP Accounting Firm.

2) Agreement with NISIVOCCIA LLP Accounting Firm regarding the scope of work for 2021 FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP AFFORDABLE HOUSING FEES

These records are attached and transmitted to you via email, as per your request. Pursuant to N.J.S.A. 47:1A-5.b.

3) Emails To and From Township Committee Members from 2020-2024, Gary DiNardo, George Lazo, Mick Marion, Jolanta Maziarz, and Victor Sordillo regarding the FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP AFFORDABLE HOUSING FEES

An extension of time is needed to process this request, as we use an outside IT vendor for email retrieval and I need to coordinate with their ability to fulfil the items you requested. I am extending the response to this portion of your request until June 14, 2024.

If your request for access to a government record has been denied or unfilled within seven (7) business days required by law, you have a right to challenge the decision by the Township of Warren to deny access. At your option, you may either institute a proceeding in the Superior Court of New Jersey or file a complaint with the Government Records Council (GRC) by completing the Denial of Access Complaint Form. You may contact the GRC by toll-free telephone at 866-850-0511, by mail at P.O. Box 819, Trenton, NJ, 08625, by e-mail at grc@dca.state.nj.us, or at their web site at www.state.nj.us/grc. The GRC can also answer other questions about the law. All questions regarding complaints filed in Superior Court should be directed to the Court Clerk in your County.

Sincerely,
Cathy Reese
Township Clerk, Township of Warren
46 Mountain Blvd, Warren, NJ 07059
908-753-8000 ext. 223 | creese@warrennj.org

From:	Reese, Cathy
To:	opra+request-61964-dce672ec@requests.opramachine.com
Subject:	OPRA 24-0284
Date:	Wednesday, July 17, 2024 10:26:00 AM

Dear NJ Anonymous,

Remaining requested:
3) Emails To and From Township Committee Members from 2020-2024, Gary DiNardo, George Lazo, Mick Marion, Jolanta Maziarz, and Victor Sordillo regarding the FORENSIC AUDIT SERVICES RELATIVE TO WARREN TOWNSHIP AFFORDABLE HOUSING FEES

Unfortunately, at this time, we do not have the resources to search these emails. Our temporary IT vendor has not been able to schedule the time to retrieve the files you requested. Therefore, I need an extension until July 31, 2024 in the hopes that our vendor can accommodate the balance of your request as soon as possible . Once again, I appreciate your patience.

Regards,

Cathy Reese
Township Clerk
Township of Warren
46 Mountain Blvd.
Warren, NJ 07059
908-753-8000 ext. 223
www.warrennj.org