



**State of New Jersey**  
DEPARTMENT OF COMMUNITY AFFAIRS  
101 SOUTH BROAD STREET  
PO Box 803  
TRENTON, NJ 08625-0803

**PHILIP D. MURPHY**  
*Governor*

**TAHESHA L. WAY**  
*Lieutenant Governor*

**JACQUELYN A. SUÁREZ**  
*Acting Commissioner*

September 26, 2023

**VIA CERTIFIED MAIL AND EMAIL ([zichelli@cedargrovenj.org](mailto:zichelli@cedargrovenj.org))**

Joseph M. Zichelli, Township Manager  
Township of Cedar Grove  
525 Pompton Avenue  
Cedar Grove, New Jersey 07009

RE: Private Entity CMFO Application

Dear Mr. Zichelli:

The Division of Local Government Services (Division) has received Cedar Grove Township's application to appoint the firm of Holman Frenia Allison, P.C. (HFA) to temporarily fulfill the duties of a Chief Municipal Finance Officer (CMFO) for an initial term of up to one year. The application is **denied**.

In reviewing the activities of HFA in other municipalities in which HFA has been responsible for fulfilling CMFO duties, the Division is not satisfied that HFA can adequately perform the duties of a CMFO for the Township. We also note that one of the individuals listed on the Township's application, Anthony Mannino, has allowed his CMFO certification to lapse. Please be advised that HFA is not authorized to perform CMFO duties for the Township under a "financial advisory services" contract or any other type of consulting contract.

The Township website indicates you serve as the Township's "Interim Chief Financial Officer." To the extent this reflects an appointment by the governing body as a temporary CMFO pursuant to N.J.S.A. 40A:9-140.13.f, you may remain in this position for up to one year from the date the vacancy occurred. If the Township wishes to either reappoint you to a second one-year term or appoint another individual without a CMFO certification to a second one-year term, such action requires prior Director approval under N.J.A.C. 5:32-2.5(a).

Enclosed is a list of individuals who have obtained CMFO certification in the two most recent examination cycles. The Division encourages the Township to contact individuals on the list. If the Borough requires technical assistance in implementing a shared services agreement for a CMFO, please contact the Division's Local Assistance Bureau (LAB) via email at [localassistance@dca.nj.gov](mailto:localassistance@dca.nj.gov) or by dialing 609-292-6613 Option #1.

If the Township elects to appeal this decision and request a hearing before the Local Finance Board, the Board must be notified in writing within ten (10) days.

Sincerely,



Jacquelyn A. Suárez  
Acting Commissioner, Department of Community Affairs  
Director, Division of Local Government Services

cc: Honorable Kerry Peterson, Mayor (via email [peterson@cedargrovenj.org](mailto:peterson@cedargrovenj.org))  
Dale A. Forde, Township Clerk (via email [dforde@cedargrovenj.org](mailto:dforde@cedargrovenj.org))  
Joseph Sarno, Director, Holman Frenia Allison, P.C. (via email [jsarno@hfacpas.com](mailto:jsarno@hfacpas.com))  
w/o enclosure  
Joseph DeIorio, CMFO, Holman Frenia Allison, P.C. (via email [jdeiorio@hfacpas.com](mailto:jdeiorio@hfacpas.com))  
w/o enclosure  
Anthony Mannino, Holman Frenia Allison, P.C. (via email [amannino@hfacpas.com](mailto:amannino@hfacpas.com))  
w/o enclosure

Enclosure