State of New Jersey

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

OFFICE OF THE STATE COMPTROLLER
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(609) 984-2888

KEVIN D. WALSH
Acting State Comptroller

December 3, 2024

Via Electronic Delivery
Mary Lynch
Municipal Clerk
1766 Union Ave.
Hazlet, NJ 07730
hazletclerk@hazletnj.org

RE: Second Request for Documents and Information

Dear Municipal Clerk Lynch,

Pursuant to N.J.S.A. 52:15B-1 et seq. and N.J.S.A. 52:15C-1 et seq., the Office of the State Comptroller (OSC) requests the documents and information listed below from Hazlet Township (Hazlet) for **the time period of 2021 through 2024**, unless otherwise noted. As used in this request, "documents" shall include, but not be limited to, any written materials, graphic materials, video recordings, however produced or reproduced, either electronic or otherwise, within Hazlet's possession, custody, or control. **If any of the requested information was not preserved, please affirmatively indicate that in your response.**

1. Organizational Chart identifying the names and positions of Finance Office staff for the years 2021 through 2024;
2. Tax and Finance Office Policies and Procedures effective during the years of 2021 to 2024;
3. Monthly or quarterly financial reports provided to the Mayor and/or Council for years 2021 through 2024;
4. Reports detailing terminal payments, related to the monetization of Sick and/or Vacation time earned, made to each official and/or employee at separation of service/employment for years 2021 through 2024, including the basis and calculation for each payment;
5. Time and attendance records for Finance Department employees for years 2021 through 2024;

N/A 6. Minutes, including executive session minutes, from any and all finance and/or audit committee meetings for years 2021 through 2024, if any;

7. Detailed Vendor Payment History Report by Vendor for the years 2021 through 2024;

N/A 8. Any and all employment contracts for Hazlet's Chief Financial Officers for years 2021 through 2024;

9. Any and all contracts between Hazlet and Holman, Frenia, Allison, P.C. from 2021 through 2024;

10. Any and all contracts between Hazlet and any entity that provided Chief Financial Officer (CFO) services from 2021 through 2024;

N/A 11. Any and all contracts between Hazlet and Anthony Mannino for the position of CFO in any capacity, whether full-time, part-time, or acting;

12. Any and all invoices and purchase orders for services provided by Holman, Frenia, Allison, P.C.;

13. Any and all invoices, purchase orders, and payments for services provided by Anthony Mannino;

14. Any and all invoices, purchase orders, and payments for any entity providing CFO services;

15. Any and all written proposals provided by Holman, Frenia, Allison, P.C. for 2021 through 2024;

16. Shared Service Contracts for CFO services for 2021 through 2024;

17. Copies of Hazlet's two most recent independent audit reports;

18. Corrective Action Plans to address any findings in the two most recent Audit Reports;

19. Any and all contracts and invoices for Suplee, Clooney & Company LLC, for 2021 through 2024

20. December 2022 bank reconciliations - all accounts;

21. December 2023 bank reconciliations - all accounts;

22. November 2024 bank reconciliations - all accounts (or most recent available month);

23. Trial balance reports - all funds as of December 31, 2022 and 2023;

24. Trial balance reports - all funds as of November 30, 2024 (or most recent available month)

25. Subsidiary ledger reports—including budget, revenue, grant, capital, and trust account status reports—for 2022 and 2023. Condensed versions of these reports will be acceptable;

26. Subsidiary ledger reports—including budget, revenue, grant, capital, and trust account status reports—as of November 30, 2024 (or most recent available month); and

27. Any and all documentation demonstrating the submission and completion of the following annual fiscal reports to the Division of Local Government Services within the Department of Community Affairs for the fiscal years 2021-2024. Council minutes and/or resolutions and receipts from the Financial Automation Submission Tracking ("FAST") System shall be used whenever possible:

    - Audit (ACFR) Submission
    - ADS & SDS (whenever applicable)
    - AFS
    - Budget introduction and approval
    - Budget Adoption

We have included a Certification of Completeness with this Second Request for Documents and Information. Please complete and sign this form, and submit it in conjunction with Hazlet's response to this Second Request for Documents and Information.

Please provide copies of these documents on or before **Tuesday, December 17, 2024.** We kindly request that you submit the aforementioned documentation electronically to Michael.Cinque@osc.nj.gov. In the event that you cannot produce the documentation electronically, or have any other questions regarding this request, please contact me by email or by phone at (609) 789-5057.

Thank you for your courtesy and cooperation regarding this request.

Very truly yours,

KEVIN D. WALSH
ACTING STATE COMPTROLLER

By: */s/ Michael Cinque*
Michael Cinque
Staff Attorney