

RESOLUTION

WHEREAS, during the Township of West Orange (the “Township”) Council meeting held on July 9, 2024, the Township Council discussed a Request for Qualifications (“RFQ”) seeking a forensic auditor; and

WHEREAS, pursuant to § 3.17.1 of the Township of West Orange Municipal Code, on July 9, 2024, the Township Council made a motion during “new business” for the Township to publish an RFQ for the following forensic auditing services related to the six (6) year timeframe beginning January 1, 2018 through December 31, 2023 which will seek the following services and analysis:

1. Review all bills, paid date, authorization to pay, and confirm approval by the Township Council. Specifically, the Council wants to ascertain if all bills have been paid properly in accordance with Council approvals, and the contractual terms for each contract.
2. Review Professional Services Contracts/Awards, including all aspects of the award beginning with (i) proof of advertising through award to vendor; (ii) a review of all bids; (iii) methodology for award; (iv) compliance with the Qualified Purchasing Agent’s (“QPA”) recommendations; and (v) compliance with State and Local pay to play guidelines.
3. Review all bank accounts and internal controls for payments, deposits, withdrawals, and compliance with GAAP and/or other appropriate and applicable accounting guidelines. The Township Council seeks to ascertain if the controls in place are sufficient, and if there are gaps that may cause potential mistakes and/or abuse which are more likely or difficult to identify.

4. Review of all employee and union contracts, memorandums of agreement and other agreements, for compliance with State and Local laws, including deferred compensation payments, payments on termination, and contract terms.
5. Review salary ordinances, raises, additional compensation paid to employees, pension/retirement benefits, overtime and promotions.
6. Compliance with GAAP and/or other appropriate and applicable accounting guidelines, and specifically with respect to all grants, management of grant funds, proper monitoring and reporting of each grant. All grants should be audited for compliance with grant terms.
7. Usage of Covid Funds: Confirm whether Covid funds received by the Township were properly allocated and usage complies with Federal and State Law.
8. Review Temporary Budget for compliance with State and Local law, specifically focusing on revenue and expenditures, accurate reporting to the Township Council and the State of New Jersey.
9. Review the Township's practice of not closing out the last meeting of the year and instead adjourning it to be closed out at a future meeting, as the Township did in 2023, and in any prior years between 2018 and 2022.

WHEREAS, the Township Council requests that the Township's QPA Paula Reynolds, with the assistance of the Legal Department, draft the RFQ pursuant to the terms provided herein; and

NOW, BE IT HEREBY RESOLVED, that the Township Council requests the QPA, with the assistance of the Legal Department, draft a RFQ pursuant to the request of the Township Council as set forth herein.

BE IT FURTHER RESOLVED, by the Township Council of the Township of West Orange requests that the QPA provide a copy of the proposed RFQ to the Township Council for review, revisions, and approval prior to the publication of the RFQ.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Bill Rutherford,
Council President

Adopted:

I hereby certify funds are available from: _____
Account No.

John O. Gross, Chief Financial Officer