

# RESOLUTION

20-536

No. \_\_\_\_\_

Approved as to Form and Legality

JOHN MORELLI, CITY ATTORNEY  
*John A. Morelli*

Date of Adoption \_\_\_\_\_

Factual content certified by

MARY LAVENBERG, ACTING INTERIM DIRECTOR  
OF WATER AND SEWER

Councilman /woman

*John A. Morelli* presents the following Resolution:

**RESOLUTION AWARDING A CONTRACT THROUGH A FAIR AND OPEN PROCESS IN ACCORDANCE WITH N.J.S.A. 19:44 A-20.4 ET SEQ., GRASSI AND CO., CPAS, P.C., 91 MAYNARD DRIVE, SUITE 2203, PARK RIDGE, NEW JERSEY 07656 FOR SPECIAL FORENSIC ACCOUNTING AUDIT SERVICES FOR THE DEPARTMENT OF WATER AND SEWER IN AN AMOUNT NOT TO EXCEED \$250,000.00 RFP2020-40**

WHEREAS, the City has a need for Special Forensic Accounting Audit Services for a period of one (1) year for the City of Trenton, Department of Water and Sewer; and

WHEREAS, a request for proposals was advertised, and six (6) proposals were received on August 25, 2020 and were evaluated by a committee based on criteria that included, experience, understanding of requirements and cost; and

WHEREAS, the proposal of Grassi and Co., CPAs, P.C., 1 Maynard Drive, Suite 2203, Park Ridge, New Jersey 07656 was deemed to have the necessary qualifications and expertise for the performance of the services at the rates budgeted; and

WHEREAS, funds in an amount not to exceed \$250,000.00 (Phase I, Phase II, III and IV) have been certified to be available in the following account number: FY'20 1-05-55-5500-899-003 from September 16, 2020 to September 15, 2021; and

**NOW, THEREFORE IT IS RESOLVED**, by the City Council of the City of Trenton, as follows:

1. The Mayor is hereby authorized to enter into a contract with Grassi and Co., CPAs, P.C., 1 Maynard Drive, Suite 2203, Park Ridge, New Jersey 07656 for Special Forensic Accounting Audit Services in an amount not to exceed \$250,000.00 for Phase I, II, III and IV for a period of one (1) year for the City of Trenton, Department of Water and Sewer.
2. This contract is awarded pursuant to the authority set forth in the Local Public Contracts Law at N.J.S.A. 40A:11-5.
3. A notice of this action shall be printed once in the official newspaper for the City of Trenton and the Resolution and contract shall remain on file in the City Clerk's Office.

	Aye	Nay	Absent	Absent		Aye	Nay	Absent	Absent		Aye	Nay	Absent	Absent
BLAKELEY	✓				MBRIDE	✓				VALDORN	✓			
CALDWELL WILSON	✓				MUSCHAL	✓								
HARRISON	✓				RODRIGUEZ	✓								

This Resolution was adopted at a Meeting of the City Council of the City of Trenton on September 17, 2020.

*Kathleen M. Beale*

*Alma* 7

**CITY OF TRENTON NEW JERSEY  
REQUEST FOR PROPOSAL  
FOR  
SPECIAL FORENSIC ACCOUNTING AUDIT SERVICES**

The City of Trenton is soliciting sealed Request for Proposals through a fair and open process in accordance with N.J.S.A. 19:44A-20.4 et seq. to provide special forensic accounting audit services. The City is seeking a substantial and experienced accounting firm with demonstrated expertise in accounting for municipal utilities and municipal governments that has the resources and capabilities to review on an expedited basis the Internal Analysis Report, which covers the prior ten years. The full Scope of Services being sought is set forth below.

**SCOPE OF SERVICES**

1. The auditor shall perform such forensic accounting procedures as necessary to identify, investigate, trace, examine and quantify any and all abnormal contractual or financial activity, past or present relating to FY 2010/FY 2011/TV 2011, CY 2012, CY 2013/FY 2014/FY 2015, FY 2016, FY 2017, FY 2018, FY 2019 and the 1st and 2nd Quarter of CY 2020 as well as to review, assess and analyze the internal review and financial estimates of the City of Trenton Department of Water and Sewer
2. After completion of the service contracted within this request, further forensic investigation may be requested based upon the findings and determinations. If so, the contract may be amended if it exceeds the original agreed upon limitation required under the New Jersey Public Contracting Law. Furthermore, the auditor must be available as an expert witness to support legal action for asset recovery, or restitution on behalf of the City of Trenton for the Trenton Department of Water and Sewer or either of their insurers. Compensation for these services should be quoted on the proposal form as part of the hourly rate structure.
3. During the course of the initial investigation the scope of work may be further expanded or altered at the recommendation of the auditor with written approval by the City. You must quote your hourly rates for additional services.
4. After completion of the service contracted within this request further forensic investigation may be requested. Furthermore, the auditor shall be available as an expert witness to support legal action for asset recovery or restitution on behalf of the City for the TWW or either of their insurers. You must quote your hourly rates for additional services.

**B. REPORTS TO BE ISSUED**

1. Following the completion of the audit, the auditor shall issue a written report communicating all findings, including any discovered abnormal activity, past or present, its quantification, cause and consequence.
2. Immediately upon completion of the Forensic Audit the auditor shall orally report its findings to the Business Administrator and the Director of Finance.
3. If the audit reveals any improper activity, the auditor will be required to quantify and document its results to a level sufficient to enable the city to collect any potentially recoverable losses.

**PROFESSIONAL SERVICES CONTRACT**

**RFP2020-40  
RESOLUTION 20-586**

**THIS CONTRACT**, made this 18<sup>TH</sup> day of SEPTEMBER 2020 by and between the **CITY OF TRENTON, 319 EAST STATE STREET, TRENTON, NEW JERSEY 08608** a Municipal Corporation of the State of New Jersey, ("City") and **GRASSI AND CO., CPAS, P.C., 91 MAYNARD DRIVE, SUITE 2203, PARK RIDGE, NEW JERSEY 07656** (CONTRACTOR").

**WHEREAS**, the City has a need for **SPECIAL FORENSIC ACCOUNTING AUDIT SERVICES** for the City of Trenton, Department of Water and Sewer.

**WHEREAS**, Contractor agrees to provide **SPECIAL FORENSIC ACCOUNTING AUDIT SERVICES** for the City of Trenton, Department of Water and Sewer in accordance with the terms and conditions as set forth hereinafter, and the City being agreeable thereto;

**NOW THEREFORE**, the parties mutually agree as follows:

**SPECIAL FORENSIC ACCOUNTING AUDIT SERVICES** for the City agrees to retain **GRASSI AND CO., CPAS, P.C., 91 MAYNARD DRIVE, SUITE 2203, PARK RIDGE, NEW JERSEY 07656** ("the request of and under the general supervision of the City of Trenton, Department of Water and Sewer.

**1. SCOPE OF SERVICES**

**SEE ATTACHED SCOPE OF SERVICES**

**DURATION OF THE CONTRACT:**

This contract shall remain in full force and effect for a period of one (1) year from September 16, 2020 to September 15, 2021 in an amount not to exceed \$250,000.00 (for Phase I, Phase II, Phase III, and Phase IV)

- 2. STATUS OF CONTRACTOR:** It is expressly understood by and between the parties hereto that the status of the Contractor retained to carry out the services set forth in this agreement is that of an Independent Contractor. It is further understood by and between the parties that is not intended nor shall it be construed, that the contractor is an agent, employee, or officer of the City of Trenton.
- 3. NOTICES:** Any notices required to be delivered to either party pursuant to this Contract shall be in writing to their respective addresses. The parties shall be responsible for notifying each other of any change of address.
- 4. INTEGRATION:** Resolution #20-586 and this contract constitutes the entire agreement between the parties and any representation that may have been made prior to the execution of this Contract are nonbonding, void, and of no effect and neither party has relied on any such prior representations in entering into this Contract with the City of Trenton, Department of Water and Sewer.
- 5. ENFORCEABILITY:** If any term or condition of this Contract or its application to any party or circumstances shall be deemed invalid or unenforceable, the remainder of the Contract and its application to other parties and circumstances shall not be affected.
- 6. GOVERNING LAW:** This Contract shall be governed by the laws of the State of New Jersey.

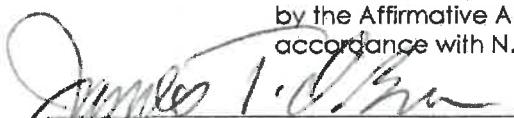
## **7. MISCELLANEOUS PROVISIONS:**

- a. Contractor, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, gender identity or expression, affectional or sexual orientation, disability or nationality. Contractor will take affirmative action to ensure that such applicants are recruited and employed and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, sex, affectional, gender identity or expression, sexual orientation. Such action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause;
- b. Contractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, gender identity or expression, affectional or sexual orientation.
- c. Contractor, where applicable, agrees to comply with the regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time and the American with Disabilities Act.
- d. Contractor, where applicable, agrees to attempt to schedule minority and female workers consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to N.J.A.C. 17:27-5.2, amended and supplemented from time to time.
- e. Contractor, where applicable, agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, gender identity or expression, affectional, sexual orientation, disability or nationality and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.
- f. Contractor, where applicable, agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, sex, gender identity or expression, affectional, sexual orientation, disability or nationality. Contractor will conform these employment goals consistent with statutes and court decisions of the State of New Jersey, and applicable Federal law and Federal court decisions.
- g. Contractor, where applicable, shall furnish such reports or other documents to the Affirmative Action Office as may be requested by the office from time to time in order to carry out the purposes of these regulations. Contractor shall furnish such information as may be requested by the Affirmative Action Office

for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (N.J.A.C. 17:27).

h. Contractor, shall submit along with the signed contract one of the following as evidence of compliance with N.J.A.C. 17:27:

1. Appropriate evidence that the Independent contractor is operating under an existing Federally approved or sanctioned affirmative action program.
2. A certificate of employee information report approval issued in accordance with N.J.A.C. 17:27-4.
3. An initial employee information report (Form AA#302) provided by the Affirmative Action Office and completed by the contractor in accordance with N.J.A.C. 17:27-4



GRASSI AND CO., CPAS, P.C.,  
91 MAYNARD DRIVE, SUITE 2203  
PARK RIDGE, NEW JERSEY 07656

10/14/20  
DATE

Seal: \_\_\_\_\_

Attest: \_\_\_\_\_

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year above written.

ATTEST:



MATTHEW H. CONLON, RMC  
MUNICIPAL CLERK

10-15-2020  
DATE

CITY OF TRENTON



W. REED GUSCIORA, ESQ.  
MAYOR

10.14.2020  
DATE