

**CITIZEN COMMENTS
MUNICIPAL COUNCIL SPECIAL MEETING
DECEMBER 29, 2020**

1) **JEFFREY S. FELD hardwaredad@aol.com:**

\$495,000 Transfer of Appropriation Res. 477-2020

1. Who drafted, reviewed and approved Transfer of Appropriation Res. 477-2020?
2. On December 15, 2020, did our Municipal Attorney respond to the municipal clerk and opine to the validity of the non-supermajority approval of walk-on \$445,000 Transfer of Appropriation Res. 475-2020 (WO) under State law?
3. When did the Administration, the municipal clerk and the local governing body discover and realize the invalidity of a non-supermajority approval of walk-on \$445,000 Transfer of Appropriations Res. 475-2020 (WO) under State law?
4. When did the Administration discover and realize a \$300,000 group insurance shortfall?
5. Did this discovery occur prior to or after adoption of the amended CY 2020 Budget?
6. Was this group insurance shortfall reflected in monthly operating reports prepared by the Finance Department and delivered to the local governing body?
7. When did the Administration discover and realize a \$50,000 law department shortfall?
8. Did this discovery occur prior to or after adoption of walk-on \$445,000 Transfer of Appropriation Res. 475-2020 (WO) on December 15, 2020?
9. Was this law department shortfall reflected in monthly operating reports prepared and delivered by the Finance Department under State law?
10. What corrective steps is the Administration and the local governing body taking to avoid another patently erroneous legal opinion from our in-house law department?

IRS CY 2017 Settlement Approval Res. 478-2020

11. Who drafted, reviewed and approved this IRS CY 2017 Settlement Approval Res. 478-2020?
12. When did the Administration learn of a CY 2017 IRS Audit?
13. When did the local governing body learn of this CY 2017 IRS Audit?
14. Was this CY 2017 IRS Audit disclosed in any annual audit, submission to the State or municipal debt offering?
15. Why are taxpayers bearing the costs of the penalties and accrued interest?
16. Did the IRS CY 2017 Audit arise from any pending criminal investigation of Orange?
17. What departments, if any, were responsible for issuing the defective CY 2017 1099's?
18. In CY 2017 and prior to his appointment as the city attorney effective July 1, 2018, who was in charge of the water/sewer utility and received an extra stipend from Orange?
19. In CY 2019, did any city employee attempt to suppress and block the municipal clerk's production of certain water/sewer utility compensation information and documentation to Attorney Feld?
20. What corrective steps has the Administration and the local governing body taken to avoid a repeat of taxpayers bearing the costs of a third withholding tax error and omission? (CY 2014 State withholding tax settlement; 2014-2016 YWCA Trust Fund Liability Dispute and CY 2017 1099 Dispute)
21. Did the City of Orange Township advise the State of this pending IRS CY 2017 Audit prior to the State's approval of the two COVID 19 emergency appropriation ordinances applications whose amortizations commence in CY 2022?
22. Will this IRS settlement be paid off in CY 2020 or in CY 2021?
23. Is there a supporting CFO availability of funds certification?

- 2) **Janice L. Morrell**, 309 Lawn Ridge Road, Orange, New Jersey 07050, E-Mail: Janice.Morrell@gmail.com

I have written and submitted several queries and comments about the two (2) resolutions appearing the agenda for the above referenced meeting. Please have them read into record and ask our city council members to respond.

477-2020

Is it possible to ascertain during the year whether departments will need revised or transfer of appropriations? For the residents who are attempting to track our municipal expenses, such monitoring with explanations makes the process easier than this year-end reconciliation and transfer.

For example, as the director of the City Law Department or Public Works notes that it is exhausting its funds, would it not make sense to adjust the budget, noting that which made the original calculation faulty. The following year budget might more accurately reflect that which is needed.

Another example relates to our crossing guards. This year of the pandemic makes it an unusual year. Nonetheless, as a year progresses, one normally notes when actual expenses are exceeding anticipated budgetary expenses. All of us have had to make adjustments. It appears logical that our municipal finance officers would do the same.

478-2020

Why did the IRS audit of 2017 result in a judgment in 2020? Additionally, I am concerned about our former or current municipal employees.

When was the administration notified about the deficiencies of Forms 941 and 945?

Which finance officer(s) are responsible for assembling the data and documents?

Who proofreads the data and documents?

I have the same questions relative to employees' W-2 forms.

Does the administration use an outside vendor, such as ADP for such preparation?

Does the administration use any software to calculate, manage, and summarize the deductions on an ongoing basis during the year?

Does the administration use an Excel spreadsheet with an appropriate formula to monitor and ensure that an employee receives her or his accurate compensation?

I hate to think that any of former or current municipal employees were harmed financially. Did IRS penalize any of our former or current municipal employees for something over which they could not exercise any control? If yes, how can the administration correct such?

Do we have any insurance to protect us? It appears that the taxpayers – all of us whether renters or property owners – now must pay a penalty for someone else's actions. During the year of the 2020 pandemic, this situation has emerged again. Did we not experience something similar to this situation between 2012 and 2015? All of us are experiencing exigencies over which we have no control. However, we all have a paper trail that we can monitor. Who failed to monitor in this case?