

Recommendations for Reform of Somerset County Park Commission

Procedures, Policies and Operations

Key

WS = Wolff and Samson recommendations

F = Freeholder Fontana recommendations

Recommendation

Somerset County Park Commission Response

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| WS-1 | The County treasurer, who we understand now serves also as the Commission's treasurer as required by statute, should continue and expand his oversight role over the Commission. This includes his attendance at monthly meetings of the Board of Commissioners and his oversight of Commission's finances. We suggest that he work with Commission employees to develop systems to improve procurement and spending | | We agree with this recommendation. The Commission will be working with the County treasurer to define policies and practices. (SCPC R07-129) |
| WS-2 | The Commission's Finance Committee must continue to meet on a monthly basis and must increase its oversight of procurement and spending practices of the Commission. | | We agree with this recommendation. The Finance Committee has met on a monthly basis for over two years. (SCPC R07-129) |
| WS-3 | The County purchasing office should manage all of the Commission's purchasing and procurement activities. Commission employees must participate in procurement overview classes conducted by the County Purchasing Agents. In addition, Commission staff should be instructed to make use of the County purchasing office with regard to all procurement activities. | | We agree with this recommendation. We are currently working with the County to complete a Shared Services arrangement. (SCPC R07-129) |
| WS-4 | The method by which RFPs are issued should include a procedure which requires that all actions be conducted in accordance with guidance from the County purchasing office. Specifically, approvals should be divided into three parts: (a) Financial Administrator/Assistant Director and Secretary Director should have levels of approval authority. Any contract or payment over \$25,000 should require the approval of the Secretary Director and the Treasurer; (b) Financial Administrator or any persons designated by the Treasurer, whether county purchasing people or in-house financial administrators, must reinforce purchasing and payment policies and procedures. Any deviation from the policy should require written approval from the Treasurer; and (c) Construction change orders should require approvals by the Secretary Director and the County Purchasing Agent. | | We agree with this recommendation. We are currently working with the County to complete a Shared Services arrangement. (SCPC R07-129) |

Recommendation

Somerset County Park Commission Response

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| WS-5 | Financial oversight must include a through review of the Commission's policy on the use of Commission-issued vehicles and Commissioned-owned homes occupied by Commission employees and their families. Specifically, the Commission may wish to consider a policy of pool vehicles available at headquarters rather than free use of vehicles that employees apparently utilize, with free gasoline, for uses which include non-business uses. In addition, the eleven homes owned by the Commission should each be analyzed and a determination made as to whether the monthly rents are at appropriate, market-based levels. In addition, inquiry should be made as to the circumstances surrounding various improvements, paid fro by the Commission, to a number of these residences. | We agree with this recommendation. The policy for automobiles and employees living in Commission-owned residences has been in effect since the early 1960's. In cooperation with the County, the Park Commission will make the Park Commission on cars compliment the County's policy. With regard to the use of Commission-owned residences, we believe there are legitimate reasons to protect the County's investment in the park system by maintaining around the clock supervision, however, the Commission agrees that the entire policy needs to be reviewed and updated to remove any perception that these community assets are not being used properly. (SCPC R07-129) |
| WS-6 | While significant improvements have been made to the protocol for Commission expenditures, the history of expenditures that did not have a clear nexus to the business of the Commission is disturbing. Systems must be immediately developed and implemented to ensure that purchase orders are signed and certified, and requisition forms, with supervisor signatures, are utilized for each and every employee reimbursement. In this regard, our lengthy discussion of the payments made to Complete Electric is instructive. Invoices must contain itemization of charges. both labor as well as materials and supply, and supervisory approvals, with Finance Committee oversight, are essential for all purchases. | We agree with this recommendation. These procedures have been in effect for the past two years and have been further amended to include the self-imposed lowering of the Commission's bid threshold from \$29,500 to \$17,500 to avoid confusion and to create a safe harbor. (SCPC R07-129) |
| WS-7 | The Commission and the County should consider moving the engineering and construction functions of the Commission into the County's existing engineering and construction departments. It is expected that the County can more efficiently and cost-effectively provide these function either through the County Public Works Department or other wise. At such time as procurement practices and construction management activities at the Commission improve and are conducted in accordance with proper procedures and oversight, consideration can be given to transferring these functions back to trained Commission personnel | We agree with this recommendation. We are currently working with the County to complete a Shared Services arrangement. (SCPC R07-129) |
| WS-8 | Reorganization of Commission management should be considered to eliminate interference and encroachment by Commissioners in day-to-day activities and decisions. Organizational reporting and approval lines between the Secretary Director and the Assistant Director should be clarified and strictly enforced, and adherence to existing organization structure should be followed so that adopted policies and procedures can be implemented. | We agree with this recommendation. The Park Commission will review and implement policy to clarify the proper role of the Commissioners. (SCPC R07-129) |

Recommendation**Somerset County Park Commission Response**

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| WS-9 | Individuals currently responsible for day-to-day administrative oversight: finance and procurement, construction and engineering, planning and management should be evaluated by an independent party and, in appropriate cases, replaced (either through termination or reassignment) either because of their individual ineffectiveness, their indifference to proper practices or their demonstrated inability to work within appropriate Commission governance practices. | | We agree with this recommendation. The Park Commission will commission and independent third party consultant, chosen with the approval of the Board of Chosen Freeholders, to assist us in evaluating our current administrators. (SCPC R07-129) |
| WS-10 | Document management within the Finance Department must be significantly improved. One or more Commission employees must be charged with organizing documents and preparing reports relative to expenditure in order that proper financial controls are achieved and maintained. | | We agree with recommendation. This procedure has been in effect for over two years. (SCPC R07-129) |
| WS-11 | Significant education is required to explain to Commission personnel the requirements of, and the benefits of, the public bidding laws. The Commission's departments need to be better informed about the public bidding process so that they fully appreciate the legal requirements to conduct public bidding and that public bidding does not diminish their ability to thoroughly investigate available vendors and select the most advantageous products for acquisition based on all of the relevant factors. It is our finding that many employees at the Commission have the inaccurate perception that the public bidding process is too rigid to permit them to obtain the best goods and services that they require to fulfill their responsibilities. The training that we recommend should be done through formal presentation to relevant department staff and followed up with a clear, concise written overview of the public bidding process and waiver requirements. The creation of a formal purchasing department might be appropriate to implement these changes. An upgrade to the technological and human resources of the Commission in the | | We agree with this recommendation. An educational program has been in effect for over two years. (SCPC R07-129) |
| WS-12 | The issue relating to the failure to collect sales tax on the Commission's sales of cigars has apparently been rectified. | | We agree with this recommendation. This oversight has been corrected and all monies owed for prior sales tax has been paid. (SCPC R07-129) |
| WS-13 | With respect to the foundation, improvements to protocols have already been implemented, including quarterly meetings of the trustees and officers to discuss expenditures. It may be advisable for the Foundation to utilize more of the funds it has collected to carry out its stated purposes. In addition, it is essential that the Foundation's governing documents be amended to correct the various inaccuracies referenced above (e.g., to reflect that there are no members; to reflect the proper number of meetings in each calendar year). Finally, the Foundation must make its required annual report filings with the State of New Jersey and maintain those filings in a current condition. | | We agree with this recommendation. These protocols have been in place for over two years. (SCPC R07-129) |
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Recommendation**Somerset County Park Commission Response**

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| F-1 | The Wolff & Samson report indicates that the County Treasurer now serves as the Commission Treasurer. I understand that this action has already occurred since our formal appointment of Brian Newman as County treasurer in 2005. As per the recommendation, this should continue. | | Agreed - consistent with the Report and Resolution. (SCPC R07-) |
| F-2 | The second recommendation regarding mandated monthly meetings of the Commission's Finance Committee should be complied with. | | Agreed - consistent with the Report and Resolution. (SCPC R07-) |
| F-3 | Recommendation #3 in the report provides that the County Purchasing Office should manage all of the Commission's purchasing and procurement activities. I believe that this recommendation should be fortified: not only should the County manage the Commission's purchasing and procurement activities, but those activities also should actually be consolidated within existing County Departments. Those functions should be folded into the County so that the County CFO and County Purchasing Agent must approve all purchase orders before issued. In other words, not one dollar should be paid from Park Commission funds unless it is approved in accordance with County protocol and by County personnel. | | Agreed - consistent with the Report and Resolution. (SCPC R07-) |
| F-4 | The report requires that RFP's issued should be done in accordance with County policy. I believe this recommendation should also be strengthened and it should provide that any RFPs issued should not only be done in accordance with specific County policies, but again that all requests must be specifically approved by the County CFO or his staff and the County Purchasing Agent. | | Agreed - consistent with the Report and Resolution. (SCPC R07-) |
| F-5 | The report indicates that Commission policies regarding the use of automobiles and houses on County Parks should be reconsidered. The existing Commission policy was severely criticized in the Wolff & Samson report. We concur with this severe criticism but I would also recommend: | | Agreed - consistent with the Report and Resolution, subject to the following clarification: |
| | (i) We should direct that the Somerset County Car Policy be adopted by the Park Commission and that, accordingly, a County Committee should be established to determine which, if any, automobiles should be taken home by Park Commission staff. | | The SCPC believes that with regard to Supplement 5(ii)(5) that it is neither fair nor reasonable to seek retroactive rent reimbursement from the SCPC employees since each rental was approved by the SCPC and entered into pursuant to written policy; moreover, the SCPC is urging the Freeholders when considering FMV that it consider the custom and usage in the industry in New Jersey for establishing similar rental values when assessing appropriate prospective rent for staff housing. (SCPC R07-) |

Recommendation**Somerset County Park Commission Response**

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| F-5 continued | The County policy establishes a car pool so that employees may use vehicles for specific County business on a requisition basis. That policy should be adopted and follows no later than September 1, 2007 so that each Commission vehicle and use by the specific employee that are outlined in the Wolff & Samson report should be evaluated against that policy no later than that date. Wherever legally possible, the Commission should seek reimbursement for gasoline consumed for non-worked related car travel. | | |
| | (ii) With regards to housing, a new housing policy needs to be adopted and we would direct the Park Commission to adopt a new policy in order to protect those public assets. The elements that should be included within that policy include: | | |
| | (1) The fair market rental for each house should be determined by an independent appraiser as soon as possible; | | |
| | (2) each employee occupying any house will be required to pay the fair market rental as soon as that amount is established by the appraiser; | | |
| | (3) the salary of each employee who occupies a house will be evaluated by the County to determine if their current compensation level was discounted as a result of any less than fair market rental; | | |
| | (4) all utilities, including gas, electric, heat and water, should be paid by each employee occupying the house; and | | |
| | (5) wherever legally possible, the Commission should seek reimbursement of insufficient rentals that may have been paid in the past. | | |
| F-6 | The Wolff & Samson report provides for significant improvements to be made the the protocol for Commission expenditures. By virtue of the recommendations that we make to the Park Commission, I believe that all payments should occur through the County Finance Office and only with County approval. That would ensure that the new financial protocol that has already been established at the County would be implemented. | | Agreed - consistent with the Report and Resolution. (SCPC R07-) |
| F-7 | The Wolff & Samson report recommends that there be a consideration for moving engineering and construction functions of the Commission to the County. We believe that that step is required and should be mandated and demand that the engineering and construction function of the Commission be immediately consolidated within the County offices. | | Agreed - consistent with the Report and Resolution, subject to the following clarification:. |

Recommendation**Somerset County Park Commission Response**

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| F-7 continued | | | The SCPC cannot embrace the 'mandate' for "immediate consolidation] within the County offices". We are sensitive to employee's rights issues and the potential for employment claims if the transition is not accomplished properly and lawfully. However, we acknowledge and agree to work with the County to accomplish an orderly, expeditious and lawful consolidation of such services. (SCPC R07-) |
| F-8 | The Wolff & Samson report recommends that reorganization of Commission management to eliminate interference and encroachment by Commissioners in day-to-day activities and decisions of the Park Commission. While that recommendation should be immediate and whole-heartedly adopted, I believe that further steps need to be taken. I recommend that we call for the immediate resignation of any Commissioner that has encroached day-to-day activities or who has influenced public contracts as described in the Wolff & Samson report. | | Agreed - consistent with Report and Resolution, subject to the following clarification: |
| | | | The SCPC acknowledges the recommendation of the Freeholders in the last sentence in this section which the SCPC recognizes can and should be examined and evaluated (and acted upon if applicable) by each Park Commissioner on an individual basis. (SCPC R07-) |
| F-9 | The Wolff & Samson report calls for certain individuals to be evaluated and in appropriate cases replaced, either through termination or reassignment. We believe that certain of those employees would be encompassed within a consolidation of departments within the County and the County will undertake to make ;that required evaluation as soon as that consolidation occurs. | | Agreed - consistent with Report and Resolution. (SCPC R07-) |
| | With regards to other Park Commission employees identified in the report, the Freeholders should demand that the Commission immediately take action to determine if any action should be taken with regards to any specific employees. The report recommends that an independent party should conduct that evaluation and we at the County demand that that independent party be determined or approved by the County. | | |
| F-10 | The report recommends that document management within the Finance Department of the County Park Commission should be significantly improved. Consolidation of the Park Commission Finance with in the County Finance should meet this recommendation. | | Agreed - consistent with Report and Resolution. (SCPC R07-) |

Recommendation**Somerset County Park Commission Response**

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| F-11 | The Wolff & Samson report recommends that significant education be provided to Park Commission employees regarding financial protocol and purchasing regulations. We recognize that much of that training has already been implemented and that it should be made available and made a requirement to all Commission staff. | | Agreed - consistent with Report and Resolution. (SCPC R07-) |
| F-12 | The recommendation concerning the collection of sales tax for sales of cigars apparently has already been rectified. | | Agreed - consistent with Report and Resolution. (SCPC R07-) |
| F-13 | Certain recommendations are made regarding the Somerset County Park Foundation. The Somerset County Park Foundation is an independent non-profit organization. The organization or operation of the foundation, we understand, has been conducted by independent trustees, several of whom may be Park Commissioners. None of the information concerning its organization, management or purposes has ever been shared with the Somerset County Freeholder Board. | | Agreed - consistent with Report and Resolution. (SCPC R07-) |
| | Given the nature of the Wolff & Samson report and the question that it has imposed upon the financial and spending practices of the Park Commission and to the public funds entrusted to it, we would direct that the Freeholders be provided with greater participation and oversight into the Foundation's activities. Freeholders should either participate as trustees or be able to appoint two of the trustees to that Foundation. | | |
| F-14 | As recognized in the report, Wolff & Samson did not hire a forensic accountant to further investigate some of the activities that were brought to light in the report. That action has not been authorized to date, only because the freeholders needed to com to grips with the problems and issues that have been raised into he report and then to make a determination as to what steps need to be followed. | | This is not within the SCPC control. If the County elects to hire a forensic accountant, the SCPC will cooperate fully as it had with the extremely thorough, comprehensive and professional investigation conducted by the Somerset County Prosecutor's Office and in connection with the Wolf & Samson Report. (SCPC R07-) |
| | I would recommend that one of those next steps certainly be the hiring of a forensic accountant to investigate those issues raised by the report. I recommend that the Freeholders immediately authorize Wolff & Samson to proceed and hire a forensic accountant, the cost of which shall be subject to our review and approval. This firm will investigate Park Commission expenditures and determine whether any action needs to be taken with regards to seeking reimbursement to the County Park Commission for any of those expenditures. | | |
| F-15 | It is my recommendation that the Park Commission be required and demanded to immediately follow and implement each and every one of the recommendations set forth in the Wolff & Samson report, as well as the additional conditions that I have outlined today. | | |

Recommendation

Somerset County Park Commission Response

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| F-15 continued | In addition, I ask again that the Board of Chosen Freeholder immediately authorize County Counsel to research the various legal bases by which the Park Commission may be dissolved, if this becomes necessary, thereby making its operation a Somerset county Government Department, completely and entirely responsible to the Freeholder Board. | | |
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Status Report on Recommendation for Reform

UPDATED: 10/19/07

Key

WS = Wolff and Samson recommendations

F = Freeholder Fontana recommendations

RP = Reform Proposals offered by SCPC

Recommendations

Action Steps

Status

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| WS-1 | The County Treasurer should continue and expand his oversight role over the Commission. (Also see F-1) | The County Treasurer, who also serves as the Commission's treasurer, has been attending SCPC meetings for the past 21 months. For the past 21 months, all purchases of goods and services have been approved by the County Purchasing Agent who is overseen by the County Treasurer. | Completed |
| WS-2 | The Commission's Finance Committee must continue to meet on a monthly basis and must increase its oversight of procurement and spending practices of the Commission. (Also see F-2) | SCPC President Fuerst has appointed two Commissioners (Horowitz and Gillen) to the Finance Committee which is expected to meet before the next Commission meeting. The Finance Committee will meet on a monthly basis. | Completed |
| WS-3 | The County purchasing office should manage all of the Commission's purchasing and procurement activities. (Also see F-3) | The SCPC purchasing and procurement activities have been managed by the County Finance Office for the past 21 months and will continue to do so. In the past 21 months, all SCPC staff who are involved in procurement and who use the accounting system have been given updated training in these areas and will continue to receive such training on as-needed basis. | Completed |
| WS-4 | The method by which RFPs are issued should include a procedure which requires that all actions be conducted in accordance with guidance from the County purchasing office. (Also see F-4) | All RFPs are issued in accordance with policies and procedures established under law and are reviewed by the Park Commission Purchasing Agent. The Commission has adopted a \$17,500 bid threshold, which is lower than that required under law (\$29,500). | Completed |
| WS-5 | Financial oversight must include a thorough review of the Commission's policy on the use of Commission-issued vehicles and Commission-owned homes occupied by Commission employees and their families. (Also see F-5) | <u>Vehicle Policy</u> - The SCPC adopted a vehicle policy consistent with the county policy at the Commission's meeting on September 20, 2007. President Fuerst has appointed a committee to oversee its implementation which will include a determination as to who is entitled to a vehicle. | Completed |
| | | <u>Housing Policy</u> - The Commission's Housing Committee (Consiglio/Walsh) has been meeting and has accumulated materials from other County and State Parks systems. The Committee drafted a new Commission policy and forwarded it to the County for review and comment. The Commission adopted the policy on October 18, 2007. | Completed |

| | Recommendations | Action Steps | Status |
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| WS-6 | Systems must be immediately developed and implemented to ensure that purchase orders are signed and certified, and requisition forms, with supervisor signatures, are utilized for each and every employee reimbursement. (Also see F-6) | Such procedures have been in place for the past year and have been overseen and supervised by the Somerset County Finance Office, County Purchasing Agent, and the County/Commission Treasurer. | Completed |
| WS-7 | The Commission and the County should consider moving the engineering and construction functions of the Commission into the County's existing engineering and construction departments. (Also see F-7) | SCPC Counsel Riker Danzig has requested an opportunity to meet with County representatives to help facilitate the planned transition. Special Counsel to the Freeholders has met with the Commission's HR manager and is scheduling meetings with Commission staff to effectuate the transition of services. | In progress - on schedule with the County. |
| WS-8 | Reorganization of Commission management should be considered to eliminate interference and encroachment by Commissioners in day-to-day activities and decisions. (Also see F-8) | SCPC Special Counsel Riker Danzig prepared draft bylaws for the Commission to consider. Among other things, these bylaws address the role and responsibilities of a Park Commissioner. A draft of the bylaws was presented at the Commission meeting on September 20, 2007 and were adopted on October 18, 2007. | Completed |
| WS-9 | Individuals currently responsible for day-to-day administrative oversight: finance and procurement, construction and engineering, planning and management should be evaluated by an independent party. | Under the supervision of the Freeholders, a management review will be conducted that will evaluate all senior managers at the SCPC | Pending - County Freeholders taking lead |
| WS-10 | Document management within the Finance Department must be significantly improved. (Also see F-10) | Document management is now being handled through a cooperative arrangement with County Finance Office and with the oversight of the County/Commission Treasurer. This arrangement has been in existence for the past two years. | Completed |
| WS-11 | Significant education is required to explain to Commission personnel the requirements of, and the benefits of, the public bidding laws. (Also see F-11) | Employees have already been through a extensive training process that was provided by the county. This is an ongoing commitment by the Commission to remain on top of the appropriate laws, statutes and practices. Additional classes have been requested and the Commission is waiting a response. This program has been in place for 2 years. | Completed |
| WS-12 | The issue relating to the failure to collect sales tax on the Commission's sales of cigars has apparently been rectified. (Also see F-12) | The cigar tax matter has been rectified. | Completed |
| WS-13 | With respect to the Foundation, improvements to protocols have already been implemented, including quarterly meetings of the trustees and officers to discuss expenditures. It may be advisable for the Foundation to utilize more of the funds it has collected to carry out its stated purposes. | The Park Foundation is a separate entity and has been advised of the W&S report. At a recent Board of Directors meetings, the Foundation has authorized numerous additional project funding requests of the Commission staff, has considered an expanded Board membership, has changed counsel and auditor, has solicited new banking services and will continue to be an advocate for the many excellent programs and facilities of the Somerset County Park Commission. | Completed |
| F-1 | The Wolff & Samson report indicates that the County Treasurer now serves as the Commission Treasurer. This should continue. (Also see WS-1) | The County Treasurer, who also serves as the Commission's treasurer, has been attending SCPC meetings for the past 21 months. For the past 21 months, all purchases of goods and services have been approved by the County Purchasing Agent who is overseen by the County Treasurer. | Completed |
| F-2 | The second recommendation regarding mandated monthly meetings of the Commission's Finance Committee should be complied with. (Also see WS 2) | Following the recent resignations and appointment of new Commissioners, a new Finance Committee was appointed which will continue the practice of meeting regularly. | Completed |

Recommendations

Action Steps

Status

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| F-3 | The Wolff & Samson recommendation #3 in the report provides that the County Purchasing Office should manage all to the Commission's purchasing and procurement activities. The Commission's purchasing and procurement activities should actually be consolidated within existing County Departments. Those functions should be folded into the County so that the County CFO and County Purchasing Agent must approve all purchase orders before issued. (Also see WS-3) | The SCPC purchasing and procurement activities have been managed by the County Finance Office for the past 21 months and will continue to do so. In the past 21 months, all SCPC staff who are involved in procurement and who use the accounting system have been given updated training in these areas and will continue to receive such training on as-needed basis. | Completed |
| F-4 | The Wolff & Samson report requires that RFPs issued should be done in accordance with County policy. This recommendation should also be strengthened and should provide that any RFPs issued should not only be done in accordance with specific County policies, but again that all requests must be specifically approved by the County CFO or his staff and the County Purchasing Agent. (Also see WS-4) | All RFPs are issued in accordance with policies and procedures established under law and are reviewed by the Park Commission Purchasing Agent. The Commission has adopted a \$17,500 bid threshold, which is lower than that required under law (\$29,500). | Completed |
| F-5 | The report indicates that the Commission's policy regarding the use of automobiles and houses on County Parks should be reconsidered. (Also see WS-5) | <u>Vehicle Policy</u> - The SCPC adopted a vehicle policy consistent with the county policy at the Commission's meeting on September 20, 2007. President Fuerst has appointed a committee to oversee its implementation which will include a determination as to who is entitled to a vehicle. | Completed |
| | (i) The Somerset County Car Policy should be adopted by the Park Commission and a County Committee should be established to determine which, if any, automobiles should be taken home by Park Commission staff. The County establishes a car pool so that employees may use vehicles for specific County business on a requisition basis. That policy should be adopted and followed no later than September 1, 2007. The Commission should seek reimbursement for gasoline consumed for non-work related car travel. | <u>Housing Policy</u> - President Fuerst appointed a committee to develop a housing policy that protects the Commission's assets and ensures appropriate rent is paid by employees residing in Commission-owned homes. The County, under Freeholder supervision, has prepared appraisals for all Commisison residences. The new Commission policy has been reviewed by the County and was adopted at the October 18, 2007 Commission meeting. | Completed |
| | (ii) A new housing policy needs to be adopted and we would direct the Park Commission to adopt a new policy in order to protect those public assets. The elements that should be included within that policy include: | The Commission revised its housing policy in 1999 to specifically address the protection of its public assets and drafted a revised policy. The Commission adopted the new policy at its October 18, 2007 meeting. | Completed |
| | (1) The fair market rental for each house should be determined by an independent appraiser as soon as possible; | The FMV of all Commission residences was undertaken by the County. The Commission's Housing Committee used current FMV data in its assessment and review of its new policy. | Completed |
| | (2) each employee occupying any house will be required to pay the fair market rental as soon as that amount is established by the appraiser; | The Commission's Housing Committee has reviwed the residences in question and has established FMV-based rental rates that are consistent with the provisions of the new housing policy; these have been reviewed by the County. | Completed |
| | (3) the salary of each employee who occupies a house will be evaluated by the County to determine if their current compensation level was discounted as a result of any less than fair market rental; | The Commission has never discounted employee compensation to reflect a housing benefit. | Completed |
| | (4) all utilities, including gas, electric, heat and water, should be paid by each employee occupying the house; and | All employees had been responsible for their respective utilities other than fuel oil. The new policy addresses that issue and offers a mechanism for the collection of same as part of any new employee residential agreements. | Completed |

| | Recommendations | Action Steps | Status |
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| | (5) wherever legally possible, the Commission should seek reimbursement of insufficient rentals that may have been paid in the past. | This issue was reviewed by counsel. Commission employees currently hold maintenance agreements with the Commission that were established pursuant to duly adopted policies of the Commission. | Completed |
| F-6 | All SCPC payments should occur through the County Finance Office and only with County approval. (Also see WS-6) | Such procedures have been in place for the past year and have been overseen and supervised by the Somerset County Finance Office, County Purchasing Agent and the County/Commission Treasurer. | Completed |
| F-7 | The engineering and construction function of the Commission should be immediately consolidated within the county offices. (Also see WS-7) | SCPC Special Counsel Riker Danzig has requested an opportunity to meet with County representatives to help facilitate the planned transition. They are waiting for a response. It is the Commission's understanding that the County has retained special counsel to effectuate the transition of these functions. This concept is one that has been under discussion with the County for 2 years. | In progress- on schedule with the County. |
| F-8 | Any Commissioner that has encroached day-to-day activities or who has influenced public contracts as described in the Wolff & Samson report should resign immediately. (Also see WS-8) | With the recent resignations of four commissioners, this item has become moot. In addition, however, SCPC Special Counsel Riker Danzig has prepared draft bylaws for the Commission to consider. Among other things, these bylaws would address the role and responsibilities of a Park Commissioner. A draft of the bylaws was presented at the Commission meeting on September 20, 2007 and were adopted on October 18, 2007. | Completed |
| F-9 | The Wolff & Samson report calls for certain individuals to be evaluated and in appropriate cases replaced, either through termination or reassignment. We believe that certain of those employees would be encompassed within a consolidation of departments within the County and the County will undertake to make that required evaluation as soon as that consolidation occurs. (Also see WS-9) | Under the direction of the County Freeholders, a management review will be conducted | Pending - County Freeholders taking lead |
| F-10 | Document management within the Finance Department of the County Park Commission should be significantly improved. Consolidation of the Park Commission Finance with the County Finance should meet this recommendation. (Also see WS-10) | Document management is now being handled through a cooperative arrangement with County Finance Office and with the oversight of the County/Commission Treasurer. This arrangement has been in existence for the past two years. | Completed |
| F-11 | Significant education should be provided to Park Commission employees regarding financial protocol and purchasing regulations. We recognize that much of that training has already been implemented and that it should be made available and made a requirement to all Commission staff. (Also see WS-11) | Employees have already been through a extensive training process that was provided by the County. This is an ongoing commitment by the Commission to remain on top of the appropriate laws, statutes and practices. Additional classes have been requested and the Commission is waiting a response. This program has been in place for two years. | Completed |
| F-12 | The Collection of sales tax for sales of cigars apparently has already been rectified. (Also see WS-12) | This item has been rectified. | Completed |
| F-13 | The Freeholders should be provided with greater participation and oversight into the SCPC Foundations' activities. Freeholders should either participate as trustees or be able to appoint two of the trustees to that Foundation. (Also see WS-13) | The Park Foundation is a separate entity and has been advised of the W&S report. At a recent Board of Directors meetings, the Foundation has authorized numerous additional project funding requests of the Commission staff, has considered an expanded Board membership, has changed counsel and auditor, has solicited new banking services and will continue to be an advocate for the many excellent programs and facilities of the Somerset County Park Commission. The Park Foundation is expected to add members to its Board in the coming months. | In progress - on schedule |

| | <u>Recommendations</u> | <u>Action Steps</u> | <u>Status</u> |
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| F-14 | A forensic account should investigate issues raised by the Wolff & Samson report. (Also see WS-14) | The Commission has been advised that, under the direction of the County Freeholders, a forensic audit will be conducted. | Pending - County Freeholders taking lead |
| F-15 | The Park Commission should be required and demanded to immediately follow and implement each and very on of the recommendations set forth in the Wolff & Samson report as well as the additional conditions that I have outlined today. | See above | |
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| RP-1 | The SCPC will work with the County to retain auditing services. | A resolution authorizing the solicitation of professional auditing services was approved by the Commission on September 20, 2007. | Completed |
| RP-2 | The SCPC will adopt by-laws that will govern its operations. | The Commission adopted the bylaws on October 18, 2007. | Completed |
| RP-3 | The SCPC will adopt a Conflict of Interest Policy. | The Commisison adopted the Conflict of Interest Policy that applies to all officers and employees of the SCPC on October 18, 2007. | Completed |
| RP-4 | The SCPC will adopt a Code of Conduct Policy to strengthen its current Ethics Policy for officers and employees. | The Commission adopted a Code of Conduct Policy that will implement provisions of the Local Government Ethics Law that will apply to all officers and employees of the Commission on October 18, 2007. Training will be provided to managerial staff to ensure understanding and compliance of the bylaws, conflict of interest policy, and code of conduct policy. | Completed |