

## **Timeline of 2021 Library Audit by Township**

January 7/8, 2021 – Township enters into “Phase 1” of an agreement with PKF O’Connor Davies to conduct a forensic audit of the Montclair Public Library (cost \$15,000).

June 14, 2021 (or thereabouts) – Township enters into “Phase 2” of an agreement with PKF O’Connor Davies for further auditing of the Montclair Public Library (cost \$18,000).

August 17, 2021 – The library’s own annual audit is finalized and submitted to the Township.

September 30, 2021 – Last day of Quarter 3; quarterly payment withheld by Township, no explanation given.

October 15, 2021 – At the end of the business day, the PKF O’Connor Davies final audit report is sent to the Library Trustees, along with a draft of a proposed agreement from the Township.

October 18, 2021 – Representatives from the Township met with some members of the Library Board of Trustees to discuss the audit and agreement.

October 18, 2021 – CFO requests additional financial documents from Library Director in order to release overdue Q3 payment; documents are provided within 24 hours.

October 19, 2021 – The auditor made a public presentation at the Town Council meeting, highlighting their findings and recommendations. Their key recommendation was that, moving forward, the Library create its budget based on the state-mandated minimum (1/3 mil).

November 1, 2021 – The Town Council held a meeting at which it was announced that the Agreement between the town and the library would be up for a vote at the November 15 Council meeting, although the agreement had not yet been negotiated between the parties.

November 2, 2021 – The Library Trustees put out a statement re: the proposed agreement.

November 8, 2021 – Library Trustee meeting is held; Q3 payment has still not been received. Library Director reports that he has been told by a member of the Town Council that the CFO is withholding Q3 and Q4 payments until the Trustees sign off on the Town’s proposed funding agreement.