



**Township Council**  
1 Municipal Plaza  
Bloomfield, NJ 07003

**Louise M. Palagano**  
*Municipal Clerk*

<http://www.bloomfieldtwpnj.com>

Meeting: 02/09/15 06:00 PM

**2015 RESOLUTION AUDITS**

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**CORRECTIVE ACTION PLAN - 2013 AUDIT**

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**WHEREAS**, in accordance with the Single Audit Act, U.S. Office of Management and Budget Circular A-133, and the New Jersey Office of Management and Budget Circular letter 04-04, municipalities receiving federal aid in excess of \$25,000/year are required to prepare a Corrective Action Plan; and

**WHEREAS**, a Corrective Action Plan must be prepared in accordance with the OMB circulars and the New Jersey Department of Community Affairs, Division of Local Government Services Local Finance Notice 97-16 dated November 19, 1997; and

**WHEREAS**, a Corrective Action Plan is to be submitted to the Division of Local Government Services and placed on file with the Municipal Clerk of the Township; and

**WHEREAS**, a copy of the Corrective Action Plan has been received by each member of the governing body for their review.

**NOW, THEREFORE BE IT RESOLVED**, by the Mayor and Council of the Township of Bloomfield, County of Essex, State of New Jersey that the said Corrective Action Plan as prepared by the Director of Finance is hereby approved and a copy of this resolution shall be forwarded to the Director of Local Government Services for their records.

\* \* \* \* \*

APPROVED AS TO FORM AND PROCEDURE  
ON BASIS OF FACTS SET FORTH

  
\_\_\_\_\_  
DIRECTOR OF LAW-TOWNSHIP ATTORNEY

I hereby certify that the above resolution was duly adopted by the Mayor and Council of the Township of Bloomfield at a meeting of said Township Council held on February 09, 2015.

*Luis H. Polyzano*

Municipal Clerk of the Township of Bloomfield

*ME Uza*

Mayor of the Township of Bloomfield

✓ Vote Record - Resolution						
		Yes/Aye	No/Nay	Abstain	Absent	
<input type="checkbox"/> Adopt		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Deny		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Withdrawn		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Table		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Not Discussed		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/> First Reading		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Table with no Vote		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Approve		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Veto by Mayor		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Discussion		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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<input type="checkbox"/> Discussion No Vote		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

TOWNSHIP OF BLOOMFIELD  
CORRECTIVE ACTION PLAN (GENERAL FINDINGS)  
FISCAL YEAR 2013 AUDIT

**Revenue Collection Departments**

Construction Code Official:

Our examination of the Construction Code Official's records determined that the Quarterly DCA Training Fee Reports contained errors, and were not submitted to the State of New Jersey on a timely basis.

It is recommended that the Construction Code Official exercise more care in preparation of the Quarterly DCA Training Fee Reports and that payments be made to the State in a timely manner.

Amounts due to the State of New Jersey for 2013 DCA Training Fees as of December 31, 2013 were not in agreement with fiscal year 2014 payments, detailed as follows:

Balance December 31, 2013	\$ 13,693.00
Fiscal Year 2014 Payment	<u>10,379.00</u>
Balance	<u>\$ 3,314.00</u>

It is recommended that the balance to the State of New Jersey for DCA Training Fees be reviewed and a determination made as to proper disposition.

A detailed list of elevator payables was not available for audit.

It is recommended that a detailed list of elevator payables be available for audit.

Corrective Active:

The construction code official will follow the recommendations.

Implementation Date: Immediately

Health Department:

The amount due from the State of New Jersey for 2013 marriage licenses as of December 31, 2013 was not in agreement with fiscal year 2014 payments, detailed as follows:

Balance December 31, 2013	\$ 1,550.00
Fiscal Year 2014 Payment	<u>1,825.00</u>
Overpayment	<u>\$ (275.00)</u>

It is recommended that the overpayment to the State of New Jersey for marriage license fees be reviewed and a determination made as to proper disposition.

Corrective Action:

Additional care within the department regarding the recommendation will be followed.

Implementation Date: Immediately

**Animal Control Trust Fund**

Our examination of Animal Control records determined that several monthly State Dog License Reports contained errors, and all monthly State Dog License Reports were not submitted to the State of New Jersey on a timely basis.

It is recommended that more care be exercised in preparing the Monthly Dog License Report and that payments be made to the State in a timely manner.

An overpayment was made to the State of New Jersey for Animal Control Fees. Animal Control Fees as of December 31, 2013 were not in agreement with fiscal year 2014 payments, detailed as follows:

Overpayment December 31, 2013	\$ (954.00)
Fiscal Year 2014 Payment	<u>57.60</u>
Overpayment	<u>\$ (1,011.60)</u>

It is recommended that the overpayment to the State of New Jersey for Animal Control Fees be reviewed and a determination made as to proper disposition.

Corrective Action:

The recommendation will be adhered to.

Implementation Date: Immediately

**Police Outside Overtime**

The Police Outside Overtime records were not available for audit.

It is recommended that Police Outside Overtime records be made available for audit.

Corrective Action:

The records moving forward will be turned over.

Implementation Date: When the next audit commences.

### **Expenditures**

In verifying expenditures, test computations were made on claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

### **Zoning and Planning Board**

A) That expenditures exceeding competitive bidding and request for proposal threshold be in compliance with the Local Public Contracts Law.

### **Information Technology Department**

A) That expenditures exceeding competitive bidding and request proposal threshold be in compliance with the Local Public Contract Law.

Corrective Action:

Both departments will follow recommendation.

Implementation Date: Immediately.

### **Municipal Court**

A statutory report on the operations of the Municipal Court was prepared as part of our examination and copies were filed with the New Jersey Administrative Office of the Courts, the Division of Local Government Services, the Municipal Court and the Township Clerk.

Our audit of the Municipal Court noted the following deficiencies:

- The bail records maintained by the Police Department consist of a prenumbered duplicate receipt book in which a number of receipts were unavailable for audit.

The Police Department is not turning over the bail receipts to the Municipal Court in a timely manner.

The General Account and Bail Account cash book reflected errors.

The General Account and Bail Account bank reconciliation reflected several errors.

The December 2013 Monthly Management Report was examined and the following items were noted:

All tickets that have been assigned must be issued within six months. The Tickets Assigned Not Issued Report indicated that 756 tickets were not issued within six months.

The Tickets Issued but Not Assigned Report indicated that 37 tickets were issued but not assigned.

Outstanding checks in excess of twelve months are considered stale and may not be honored by the bank. Periodically stale dated checks should be reviewed and cancelled or other appropriate action taken. The following checks are outstanding in excess of one year:

<u>Check Number</u>	<u>Check Amount</u>
2125	\$225.00
2232	75.00
2354	5.00
2366	10.00
2369	9.00
	<u>\$324.00</u>

The provisions of N.J.S. 40A:5-15 requires deposit of all funds received from any source within forty-eight hours of receipt thereof. Our test of the General Account and Bail Account cash receipts determined that a number of collections were not deposited within 48 hours as required by the provisions of the statute.

Our examination of Bail revealed the following exceptions:

- Our review of the detailed listing of the cash bail revealed that there are several open items listed that are over one year old.
- The Bail Account bank reconciliation is not in agreement with the bail on account.

It is recommended:

That all Police Bail prenumbered duplicate receipts be available for audit.

That the Police Department turn over bail receipts to the Municipal Court in a timely manner.

That more care be utilized in the posting of the General Account and Bail Account cash books.

That more care be utilized in the preparation of the General Account and Bail Account bank reconciliations.

That Tickets Assigned but Not Issued in excess of six months be reviewed for proper disposition.

That follow-up procedures be implemented for tickets whether issued or assigned.

That certain outstanding checks be reviewed and appropriate action taken.

That all funds collected by the General Account and Bail Account be deposited within 48 hours of collection in accordance with the provisions of N.J.S. 40A:5-15.

That the Municipal Court review and properly dispose of cash bail that is over one year old.

That the Bail Account bank reconciliation be in agreement with the bail on account.

Corrective Action:

Recommendations will be followed.

Implementation Date: Immediately

**Single Audit**

Community Development Block Grant:

That the Grant Receivable per the General Ledger be reconciled to the Housing and Urban Development Report.

That a drawdown be completed after payment has been made and be in agreement with payment made.

\* That financial reports be made available for all subrecipients.

That all expenditures have proper supporting documentation.

That Financial Reports be made available for audit.

Corrective Action:

Items will be available for audit.

Implementation Date: 2014 Audit

- Repeated from prior year.
- A) Included under Multiple Departments.