

Township of West Milford

Passaic County, New Jersey

~ Resolution 2015 – 309 ~

RESOLUTION OF THE TOWNSHIP OF WEST MILFORD, COUNTY OF PASSAIC, STATE OF NEW JERSEY, APPROVING SUBMISSION OF THE CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2014 TO THE STATE OF NEW JERSEY, DIVISION OF LOCAL GOVERNMENT SERVICES

WHEREAS, all municipalities operating under the Local Fiscal Affairs Law must prepare and submit a Corrective Action Plan as part of their annual audit process, and

WHEREAS, the Township of West Milford has by Resolution accepted the 2014 audit as prepared and presented by the Township Auditors, and

WHEREAS, Monica Goscicki, the Chief Financial Officer for the Township of West Milford has prepared a Corrective Action Plan to address the findings and recommendations for the 2014 audit and presented copies of same to the Mayor, Council, and Administrator,

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Township of West Milford, in the County of Passaic, that the Corrective Action Plan, attached hereto and made a part hereof, be approved for submission to the Division of Local Government Services.

Adopted: October 7, 2015

Adopted this 7th day of October, 2015
and certified as a true copy of an original.

Antoinette Battaglia, Township Clerk

**Township of West Milford
Corrective Action Plan
For Audit as of December 31, 2014**

Findings # 1

Description: *That the Recycling Department turnover all monies to the treasurer's office within 48 hours.*

Analysis: *There were instances when monies were collected by the Recycling Department and they were not turned over to the finance department within 48 hours.*

Corrective Action: *The Recycling Department will be installing a lock box so that monies collected on the weekends by their staff can be deposited into the lock box and the secretary can retrieve the monies on Monday and turn it over to the finance office within 48 hours. The finance office staff will also be monitoring the monies turned over by the Recycling Department to ensure that it is being turned over within 48 hours.*

Implementation Date: *September 2015*

Findings #2

Description: *That Political Contribution Disclosure forms be available for audit from all vendors required to submit them.*

Analysis: *There were some vendors that were paid in excess of \$17,500.00 in 2014 but the Township did not have all of the Political Contribution Disclosure forms on file.*

Corrective Action: *The finance office will ensure that payments are not made to vendors unless their Political Contribution Disclosure forms are on file.*

Implementation Date: *August 2015*

Findings #3

Description: *That employees who waive medical benefits but receive dental benefits contribute toward said benefits.*

Analysis: *There were some employees who waived their medical benefits but receive dental benefits who were not contributing towards that benefit.*

Corrective Action: *The payroll department has corrected the issue and now all employees who receive dental benefits are contributing towards those benefits. All 2015 charges will be paid by the employees as of 12/18/15.*

Implementation Date: *September 2015*

Findings #4

Description: *That old escrow accounts with balances over \$5,000 that do not have a W-9 form on file be cancelled.*

Analysis: *The Township has a number of old escrow accounts that we cannot obtain a W-9 form for.*

Corrective Action: *The finance office will research these escrow items with the planning department and if a W-9 form cannot be obtained from the applicant then the escrow account will be cancelled.*

Implementation Date: *September 2016*