

Township of West Milford

Passaic County, New Jersey

~ Resolution 2021 – 334 ~

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, 2020 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 2020 audit as prepared and presented by the Township Auditors, and

WHEREAS, Ellen Mageean, the Chief Financial Officer for the Township of West Milford has prepared a Corrective Action Plan to address the findings and recommendations for the 2020 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: September 8, 2021

Adopted this 8th day of September, 2021
and certified as a true copy of an original.

William Senande, Township Clerk

**Township of West Milford
Corrective Action Plan
For Audit as of December 31, 2020**

Findings #1

Description: *That County Board tax appeals be recorded correctly in the tax software.*
Analysis: *Tax appeals for 3 block and lots were recorded incorrectly.*
Corrective Action: *One employee will enter the changes, while another employee will review them.*
Implementation Date: *May 2021*

Findings #2

Description: *That Political Contribution Disclosure Forms be received from all vendors required to submit them.*
Analysis: *One vendor did not submit a Political Contribution Disclosure Form.*
Corrective Action: *A process has been put in place to ensure all vendors paid in excess of \$17,500 are informed of the requirement to fill out the Political Contribution Form.*
Implementation Date: *April 2021*

Findings #3

Description: *That old escrow balances be reviewed and the proper action be taken*
Analysis: *The Township has escrow deposits over 5 years old.*
Corrective Action: *The finance department will work with the Planning Board and Zoning Board Secretaries to dispose of the older escrow balances.*
Implementation Date: *August 2021*

Findings #4

Description: *That issued Dog Licenses be in agreement with the amounts reported on the monthly State Dog Reports*
Analysis: *Several Dog Licenses were issued but were not included in the State report*
Corrective Action: *In 2020, the licensing was moved to the Clerk's office and since then all Dog Licenses have been included in the monthly State Dog Reports.*
Implementation Date: *May 2020*

Ellen Mageean, Chief Financial Officer