

**RESOLUTION APPROVING THE 2015 AUDIT CORRECTIVE PLAN FOR
THE TOWNSHIP OF WEST ORANGE**

WHEREAS, In accordance with the Single Audit Act, U.S. Office of Management and Budget Circular A-128 and the New Jersey office of Management and Budget Circular Letter 93-05, and regulations of the Division of Local Government Services, all municipalities are required to prepare and file a Corrective Action Plan, and

WHEREAS, this plan must be filed with the Division within 60 days from the date the statutory audit is received by the governing body, and

WHEREAS, such a plan was prepared by the Chief Financial Officer and reviewed by the members of the governing body of the Township of West Orange,

NOW THEREFORE BE IT RESOLVED, that the Township of West Orange 2015 Corrective Action Plan, attached hereto, be approved by the governing body of the Township of West Orange and filed with the Division of Local Government Services.

Karen J. Carnevale, R.M.C.
Municipal Clerk

Victor Cirilo
Council President

Adopted: September 6, 2016

CORRECTIVE ACTION PLAN
Township of West Orange
County of Essex
Audit report for Year Ending December 31, 2015

Comments, Recommendations, Explanations and Corrective Action

CONSTRUCTION CODE

FINDING: It was noted that there was an overpayment to the State of New Jersey for DCA fees in the amount of \$2,413 in addition to the prior year overpayment of \$736. This is due primarily to the accounting software previously in use prior to November 2015.

RECOMMENDATION: Greater care should be taken when remitting DCA fees to the State. It is our understanding the Township has introduced a new software system in November 2015 that will alleviate this and other problems in all out site revenue offices.

EXPLANATION

As indicated above, these were know systems issues that were addressed in late 2015.

CORRECTIVE ACTION

No additional corrective action is necessary.

RECREATION

FINDING: Receipts were issued only for cash transactions and not for transactions executed with checks prior to November 2015.

RECOMMENDATION: Receipts should be issued to the payor for all amounts paid to the department. It is our understanding the Township has introduced a new software system in November 2015 that will alleviate this and other problems in all out site revenue offices.

EXPLANATION

As indicated above, these were know systems issues that were addressed in late 2015.

CORRECTIVE ACTION

No additional corrective action is necessary.

FINDING: The 48 hour deposit test could be performed due the manner in which receipts are referenced on the deposit slips.

RECOMMENDATION: The department should deposit all funds within 48 hours. It is our understanding the Township has introduced a new software system in November 2015 that will alleviate this and other problems in all out site revenue offices.

EXPLANATION

As indicated above, these were know systems issues that were addressed in late 2015.

CORRECTIVE ACTION

No additional corrective action is necessary.