

206-16
September 6, 2016

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

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 Municipal Court 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 Municipal Court
County of Essex
Audit report for Year Ending December 31, 2015**

Comments, Recommendations, Explanations and Corrective Action

FINDING: Bank reconciliations were not properly completed on a timely basis. Outstanding checks and reconciling items are not properly identified.

FINDING: There was no proper control regarding the recording of restitution checks.

FINDING: The Public Defender should be paid by a separate check issued by the court.

FINDING: Turnover of funds is not being completed by the fifteenth of the following month as required.

FINDING: 229 tickets were assigned but not issued over 180 days as of December 31, 2015.

RECOMMENDATION: Reconciliations and turnover of funds should be performed on an accurate and timely basis. Overall, the Court operations should conform to prescribed guidelines.

EXPLANATION

These issues stem primarily from a post retirement vacancy in the position of Court Administrator.

CORRECTIVE ACTION

The newly appointed Court Administrator and Deputy Court Administrator will address these issues to ensure that reconciliations and turnover of funds will be performed on an accurate and timely basis as well as assuring that the Court operations conform to prescribed guidelines.