

TOWNSHIP OF WEST ORANGE

123-25



CORRECTIVE ACTION PLAN

FY 2023 ANNUAL AUDIT

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-1 (Page 160)

- 1. Condition: An examination of several bank reconciliations as of December 31, 2023 revealed that there are numerous deposits -in-transit that have not been identified and received by the Finance Department. The current Chief Financial Officer is investigating this issue and appropriate action will be taken on his findings.**
- 2. Auditor's Recommendation: That all bank reconciling items be reviewed and appropriate action be taken based on those findings.**
- 3. Township Response & Corrective Action: The Finance Department has reviewed all of the deposits-in-transit and cleared them. Going forward, deposits-in-transit should clear the bank no later than the 10th of the succeeding month. If the deposits do not clear the bank by the 10th of the succeeding month, the book transaction must be reclassified accordingly.**
- 4. Implementation Date: Implemented effective CY 2025**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-2 (Page 160)

- 1. Condition: The reconciled cash per the bank reconciliation for the Current Fund did not agree to the General Ledger Balance. There was a difference of \$3,744.36.**
- 2. Auditor's Recommendation: That all cash reconciliations be in agreement with General Ledger Balances.**
- 3. Township Response and Corrective Action: The Township is utilizing the bank reconciliation functionality built into the current ERP system (ZenGov Cloud Munidex). This system will not allow for reconciliations to be finalized if differences between the reconciled bank balance and the book (General Ledger) balance exist. Furthermore, the Chief Financial Officer will review and sign-off on the bank reconciliations that are completed by the Assistant Comptroller, or other personnel, as assigned by the Chief Financial Officer.**
- 4. Implementation Date: Full implementation by Q3 25 close**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-3 (Page 160)

- 1. Condition: Checks outstanding in excess of twelve (12) months are considered stale and may not be honored by the bank. Periodically, stale dated checks should be reviewed and cancelled. Several bank reconciliations have outstanding checks in excess of twelve (12) months.**
- 2. Auditor's Recommendation: That outstanding checks be reviewed periodically and appropriate action to be taken based on those findings.**
- 3. Township Response and Corrective Action: The Comptroller is currently reviewing all checks with issue dates in excess of twelve (12) months. Any stale dated checks will be cancelled via a resolution put forth to the Governing Body. The resolution will list the check #, issuance date, and the check amount.**
- 4. Implementation Date: Resolution will be placed on the May 20, 2025 meeting.**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-4 (Page 160)

- 1. Condition: The Petty Cash Fund was not closed out at year end. A balance of \$84.97 was still being carried in the General Ledger.**
- 2. Auditor's Recommendation: That proper procedures be followed for the annual approval and closeout of Petty Cash Funds per N.J.S.A. 40A:5-21.**
- 3. Township Response and Corrective Action: There are two action items needed by the Township to implement this recommendation. The first is that a new resolution should be presented to the Council authorizing the updated Petty Cash Custodians and amounts. If that resolution passes, it must be sent to the Division of Local Government Services for their approval. The second action item is that Petty Cash should be closed out to operations at the end of the year and then reestablished at the start of the succeeding fiscal year.**
- 4. Implementation Date(s): Resolution updating the custodians and making application to the New Jersey Division of Local Government Services – May 6, 2025; Close out Petty Cash to Operations – December 31, 2025.**

Department: Office of the Tax Collector

Respondent: Kathy Longo, Tax Collector; John Ditinyak, Director of Finance

Responsible Employee(s): Kathy Longo, Tax Collector; John Ditinyak, Director of Finance

Finding Number: 2023-5 (Page 161)

- 1. Condition: A detailed list supporting the Premiums on Tax Sale was not available for audit.**
- 2. Auditor's Recommendation: That a detailed list supporting the Premiums on Tax Sale be prepared and made available for audit.**
- 3. Township Response and Corrective Action: The Township's Tax Collector maintains a detailed listing of the Tax Sale Premiums that come to the Township through the annual tax sale process. Differences between the Munidex Property Tax software and the Cloud Munidex General Ledger software are being investigated.**
- 4. Implementation Date: On-going**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Melanie Chavez, Assistant Comptroller; John Ditinyak, Director of Finance

Finding Number: 2023-6 (Page 161)

- 1. Condition: Not all County taxes levied were remitted to Essex County. As of December 31, 2023, a balance of \$212,651.86 was still due to the County for 2023 and prior years.**
- 2. Recommendation: That all County Taxes levied be remitted to Essex County.**
- 3. Township Response and Corrective Action: The Township of West Orange allows the County of Essex to initiate quarterly ACH transactions for all taxes due (County Levy, Open Space, and Added/Omitted). The Comptroller's Department will work with the County CFO to ascertain if a balance is due, or if this is due to recording the levy and/or the levy payments incorrectly on the Township side.**
- 4. Implementation Date: May 2025**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Melanie Chavez, Assistant Comptroller; John Ditinyak, Director of Finance

Finding Number: 2023-7 (Page 161)

- 1. Condition: The County Share of PILOT Revenue was not remitted to the County in 2023. As of December 31, 2023, a balance of \$212,651.86 was still due to the County for 2023 and prior years.**
- 2. Auditor's Recommendation: That the County share of PILOT revenue be remitted to the County.**
- 3. Township Response and Corrective Action: The Township will remit the monies owed from 2023 in April of 2025. Going forward and in anticipation of future state legislation, payments will be made on a quarterly basis as PILOT payments are received.**
- 4. Implementation Date: On-going**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; All Department Heads

Finding Number: 2023-8 (Page 161)

- 1. Condition: The revenue collections of the Municipal Court were not in agreement with the records of the Finance Department. Revenue of \$318,012.63 was turned over, but only \$208,276.35 was recorded in the Current Fund General Ledger. The difference of \$109,736.28 could not be identified in the ledger.**

The DCA Training Fees for new construction and rehabilitation collected by the Construction Department was not in agreement with Finance records. There was a difference of \$4,593.00 compared to departmental records.

- 2. Auditor's Recommendation: That all revenue received from outside departments be properly identified and recorded.**
- 3. Township Response and Corrective Action: The Township's method of recording daily cash receipts is through a software solution called Community Pass. On a daily basis, the previous' days Community Pass cash activity is uploaded to the general ledger software, Cloud Munidex. This process inherently limits differences between the subsidiary ledger (Community Pass) and the general ledger (Cloud Munidex).**

The Finance Department is going to evaluate all of the mapping codes that are embedded in each Community Pass revenue type. The mapping codes determine what general ledger each Community Pass revenue uploads to in Munidex.

Once the coding has been checked and Community Pass maps to the correct General Ledger accounts, we will implement a monthly departmental sign-off process. The Assistant Comptroller will run a monthly cash receipt report in Munidex and have the Department's compare it to their own Munidex records. Any discrepancies will need to be investigated before completing the monthly reconciliation.

- 4. Implementation Date: The project will commence in May 2025 and will be completed in phases. The expectation is that all the of the departments will be completed by year-end 2025.**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance;

Finding Number: 2023-9 (Page 161)

- 1. Condition: There are interfund balances open at December 31, 2023 on the various balance sheets of the Township. As a general rule, all interfund balances should be closed out before the end of the year. Transactions invariably occur in fund, which results in a corresponding entry to be made in another fund, thus creating interfund balances.**
- 2. Auditor's Recommendation: That all interfund be liquidated by December 31st.**
- 3. Township Response and Corrective Action: The Finance Department will liquidate all interfund balances prior to year-end 2025. If cash flow needs impede the Township's ability to liquidate any or all interfund balances, a memorandum will be provided to the auditor prior to the issuance of the audited financial statements.**
- 4. Implementation Date: Year-end 2025**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-10 (Page 162)

- 1. Condition: There are unapplied grants in the Current Fund (A-38) for \$250,000.00 and in the Federal and State Grant Fund (A-43) for \$346,170.45 that need to be investigated for source and purpose.**
- 2. Recommendation: That all unknown grants on the balance sheet be investigated and appropriate action taken based on those findings.**
- 3. Township Response and Corrective Action: The Assistant Comptroller will work with the Township's grant consultant on the unapplied grants. Based on the findings, the Finance Department will record the transactions appropriately.**
- 4. Implementation Date: Immediately**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance;

Finding Number: 2023-11 (Page 162)

- 1. Condition: The Federal and State Grant Fund has several receivable and reserve balances that have had no activity for several years. These accounts should be reviewed at year-end.**
- 2. Recommendation: That all inactive grant balances be reviewed and appropriate action be taken based on those findings.**
- 3. Township Response and Corrective Action: All grant receivable and reserve balances will be reviewed to determine if the project has been completed and/or the grant has term expired. As necessary, a resolution cancelling receivable and spending reserve balances will be presented to the Township Council for approval.**
- 4. Implementation Date: June 24, 2025 Council Meeting**

Department: Department of Health

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Michael Fonzino, Director of Health

Finding Number: 2023-12 (Page 162)

- 1. Condition: Several monthly Dog License Reports were not filed with the State of New Jersey in a timely manner. For the months of January, February, and March (CY 2023), the reports were filed on May 5, 2023.**
- 2. Auditor's Recommendation: That all monthly Dog License Reports be filed with the State of New Jersey on a monthly basis.**
- 3. Township Response and Corrective Action: The Township disagrees with this recommendation in that the guidance from the State of New Jersey Department of Health Communicable Disease Service Infectious and Zoonotic Diseases Program on form VPH-10, the monthly dog license report referenced, allows for one license report to cover two or more months. Despite this, the West Orange Board of Health always makes the effort to file the dog license reports on a monthly basis.**
- 4. Implementation Date: Completed**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-13 (Page 162)

- 1. Condition: Certain grant receivable balances have remained open as December 31, 2023 on the General Capital Balance Sheet.**
- 2. Auditor's Recommendation: That all open grant receivable balances in the General Capital Fund be reviewed and a determination made as to proper disposition.**
- 3. Township Response and Corrective Action: The Finance Department will investigate all existing grant receivable balances to determine collectability. If necessary, a resolution cancelling grant balances will be presented to the Township Council for approval.**
- 4. Implementation Date: June 24, 2025 Council Meeting**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Melanie Chavez, Assistant Comptroller

Finding Number: 2023-14 (Page 163)

- 1. Condition: A detailed analysis of the Payroll Account was not prepared throughout the year. As a result, no detail was available as of December 31, 2023.**
- 2. Auditor's Recommendation: That the Payroll Account be analyzed on a monthly basis.**
- 3. Township Response and Corrective Action: The Finance Department is undertaking this corrective action in two phases. The first is a manual reconciliation of the Net Payroll and Payroll Deduction Accounts in Excel. All Cash Receipts and Cash Disbursements will be tracked on a monthly basis. The second phase comes with the Township's transition to a new ERP system. The new system will track the receipts and disbursements electronically and allow for a system level bank reconciliation for the Net Payroll and Payroll Deduction accounts.**
- 4. Implementation Date(s): Phase 1 – Q3 2025; Phase 2 – Q2 2026**

Department: Office of the Comptroller; Office of the Business Administrator; Legal Department

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Chief James Abbott; Richard Trenk, Municipal Attorney

Finding Number: 2023-15 (Page 163)

- 1. Condition: During our test of employees, it came to our attention that employees receive waiver payments for those who elect to waive their health benefits. The waiver payments for any type of union members were not traceable to any current collective bargaining agreements or Township approved resolutions.**
- 2. Auditor's Recommendation: That waiver payments made to employees be outline within collective bargaining agreements or by way of resolution approved by the Township Council.**
- 3. Township Response and Corrective Action: The Township will discuss with the Legal Department to determine what steps, if any, are necessary to ensure compliance with State and Local laws.**
- 4. Implementation Date: May 2025**

Department: Office of the Comptroller; Office of the Business Administrator; Legal Department

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Chief James Abbott; Richard Trenk, Municipal Attorney

Finding Number: 2023-16 (Page 163)

- 1. Condition: While reviewing contracts of Township employees, it was discovered that an employee selected was being paid above their current base salary approved in the contract.**
- 2. Auditor's Recommendation: That employee salaries be paid in accordance with the approved contracts on file.**
- 3. Township Response and Corrective Action: The Township's bi-weekly payroll is reviewed by a 3rd party contractor for salary conformance to Collective Bargaining Agreements, the Non-Union Salary Ordinance, and individual employment contracts. The Director of Finance will be meet with the Engagement Team from Samuel Klein & Company, and determine what employee was tested and found not be in compliance contracts, agreements, and Township code in effect during the audit period.**
- 4. Implementation Date: Immediately**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Nassaye Lyons, Payroll Supervisor

Finding Number: 2023-17 (Page 163)

- 1. Condition: A list of compensated absences which consist of accumulated sick days, unused vacation and other approved PTO time at the 2023 salary rates as of December 31, 2023 was not available for audit.**
- 2. Auditor's Recommendation: That a list of compensated absences be made available for audit.**
- 3. Township Response and Corrective Action: The Township's current payroll software can provide the number of accumulated sick days, unused vacation and other approved PTO time, however, it values those days based on the salary rates effective as of date the report is created. The Township is currently changing Payroll Systems and that will not be an issue for year-end 2025.**
- 4. Implementation Date: Payroll System is estimated to go live in July 2025.**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance;

Finding Number: 2023-18 (Page 164)

- 1. Condition: During our review of the Township's Trust Fund Reserves, we noted several reserves that did not appear to have approval from the Division of Local Government Services.**
- 2. Auditor's Recommendation: That the Township review the reserves maintained in the Trust Fund and obtain appropriate approval from the Division of Local Government Services.**
- 3. Township Response and Corrective Action: The Township will review all Trust Fund reserves and make sure to put forward a Dedication by Rider resolution before the Township Council.**
- 4. Implementation Date: May 20, 2025 Council Meeting**

Department: Office of the Comptroller; Office of the Business Administrator

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance; Peter Smeraldo, Assistant Business Administrator

Finding Number: 2023-19 (Page 164)

- 1. Condition: Surety Bond coverage for individual Public Officials were not supplied for audit.**
- 2. Auditor's Recommendation: That all Surety Bond Declarations for individual Public Officials be made available for audit.**
- 3. Township Response and Corrective Action: The Finance Department will work with the Municipal Joint Insurance Fund to confirm that our Public Officials surety bond coverage is accurate regarding the individuals covered and that the amount is in compliance with State Statute.**
- 4. Implementation Date: Immediately**

Department: Uniform Construction Code

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Thomas Biondi, Jr., Construction Code Official

Finding Number: 2023-20 (Page 164)

- 1. Condition: Out review of Continued Certificate of Occupancy Permits revealed that some permits were not being charged according to the fee ordinance as it relates to commercial space.**
- 2. Auditor's Recommendation: That the Construction Department charge Certificate of Occupancy Permits in accordance with the approved fee schedule as it relates to commercial space.**
- 3. Township Response and Corrective Action: The Township will review the transactions with the Engagement Team from Samuel Klein & Company and determine the point of failure in our process. If the issue is that the UCC software is not programmed with the correct rate(s), we can work with the vendor so that all rates are in accordance with pertinent resolutions and ordinances. If the issue was caused by an improper pricing error by our UCC staff, the Department Head will implement better training and review protocols to mitigate future mistakes.**
- 4. Implementation: Q2/Q3 2025**

Department: Uniform Construction Code

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance, Peter Smeraldo, Assistant Business Administrator

Finding Number: 2023-21 (Page 164)

- 1. Condition: During the review of Construction Permits issued, it came to our attention that some fees being charged for construction permits, as it relates to emergency disconnect, solar panel installation and underwater lighting for pool were not located on the fee ordinance.**
- 2. Auditor's Recommendation: That all construction Department fees be approved by ordinance adopted by the Township Council.**
- 3. Township Response and Corrective Action: The Finance Department will make sure that all permit types are included on the appropriate enacting legislation type.**
- 4. Implementation: April 2025**

Department: Uniform Construction Code

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance,

Finding Number: 2023-22 (Page 165)

- 1. Condition: The UCC Report was not prepared and submitted to the State of New Jersey by the Construction Code Official.**
- 2. Auditor's Recommendation: That the Construction Code Official prepare the UCC Report and submit it to the State of New Jersey.**
- 3. Township Response and Corrective Action: The Director of Finance along with the UCC Staff are working on the 2023 and 2024 reports.**
- 4. Implementation Date: Reports will be submitted by May 1, 2025.**

Department: Township Clerk

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Karen Carnevale, Municipal Clerk

Finding Number: 2023-23 (Page 165)

- 1. Condition: Daily turnover slips and monthly reports were not made available for audit.**
- 2. Auditor's Recommendation: That all Municipal Clerk Reports be made available to the auditor for review.**
- 3. Township Response and Corrective Action: The Municipal Clerk maintains all required supporting documentation, receipts, and Tax Department turnover slips electronically. We will speak with the engagement prior to the 2024 audit so that both parties have an understanding on what is required for review.**
- 4. Implementation Date: Completed**

Department: Township Clerk

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Karen Carnevale, Municipal Clerk

Finding Number: 2023-24 (Page 165)

- 1. Condition: Not all cash payments received by the Municipal Clerk have a corresponding cash receipt issued.**
- 2. Recommendation: That all cash payments received by the Municipal Clerk have a corresponding cash receipt issued.**
- 3. Township Response and Corrective Action: Please see the Township response to Finding 2023-23.**
- 4. Implementation Date: Complete**

Department: Township Clerk; Legal Department

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Karen Carnevale, Municipal Clerk;

Finding Number: 2023-25 (Page 165)

- 1. Condition: Applications are not filled out annually by the Township's vendors for annual licensing renewal.**
- 2. Auditor's Recommendation: That all applications be filled out by vendors annually and remitted to the Municipal Clerk for annual licensing fees.**
- 3. Township Response and Corrective Action: The Township will work with the Engagement Team and the Legal Department to determine the necessary steps to correct this issue.**
- 4. Implementation Date: Q2 2025**

Department: Central Purchasing; Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Paula Reynolds, QPA, John Ditinyak, Director of Finance

Finding Number: 2023-26 (Page 165)

- 1. Condition: Upon review of the purchase orders during our test of transactions, it was revealed that several purchase orders did not contain a claimant signature.**
- 2. Auditor's Recommendation: That all required vouchers contain a claimant signature.**
- 3. Township Response and Corrective Action: The Finance Department and Central Purchasing Department has updated their stand operating procedures to restrict Purchase Orders lacking a claimants signature from being added to a bill list. Furthermore, Central Purchasing is working on a resolution that will reduce the types of vendors and/or projects that would require a claimant signature. This resolution will be in compliance with all State and Local Purchasing Laws.**
- 4. Implementation Date: May 2025**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance

Finding Number: 2023-27 (Page 166)

- 1. Condition: Annual 1099's distributed to vendors were not available for auditor review.**
- 2. Auditor's Recommendation: That 1099's be made available for auditor review.**
- 3. Township Response and Corrective Action: The Township acknowledges that the 2023 1099's that were generated and sent out by a 3rd Party Provider were not archived. The 2024 1099 copies have been preserved in a PDF format on the Township servers.**
- 4. Implementation Date: Complete**

Department: Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): John Ditinyak, Director of Finance

Finding Number: 2023-28 (Page 166)

- 1. Condition: We were unable to update the Length of Service Award Program amount as of December 31, 2023.**
- 2. Auditor's Recommendation: That the financial reports for the Length of Service Award Program be made available for review.**
- 3. Township Response and Corrective Action: The Director of Finance is researching this issue and will provide the auditors this information for the 12/31/2024 audit.**
- 4. Implementation Date: On-going**

Department: The West Orange Municipal Court

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Yvonne Hunt, Municipal Court Administrator

Finding Number: 2023-29 (Page 167)

- 1. For the audit, the November 2024 Monthly Management Report was examined and the following item was noted:**
 - a. Tickets assigned but not issued report indicated that there were two thousand three hundred and twelve (2,312) tickets over one hundred eighty-one (181) days old. These tickets should be recalled.**
- 2. Auditor's Recommendation: That the Monthly Management Report be reviewed by Court personnel and that appropriate action be taken based on those findings.**
- 3. Township Response and Corrective Action: The West Orange Municipal Court staff will recall ticket books exceeding 180 days old.**
- 4. Implementation Date: Immediately**

Department: The West Orange Municipal Court, Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Yvonne Hunt, Municipal Court Administrator; John Ditinyak, Director of Finance

Finding Number: 2023-30 (Page 167)

- 1. The monthly credit card merchant fees are being charged to the Municipal Court General Fund. Per AOC Directive 8-98, these charges should be made against the Township's Current Fund.**
- 2. Auditor's Recommendation: That the credit card merchant fees be charged to the Township's Current Fund per AOC Directive #8-98.**
- 3. Township Response and Corrective: The practice of netting credit card expenses against the monthly court revenue that is sent over to the Township will be stopped. Credit Card fee expenses will be charged against the Municipal Court's Operating Budget in accordance with AOC Directive 8-98.**
- 4. Implementation Date: Immediately**

Department: The West Orange Municipal Court, Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Yvonne Hunt, Municipal Court Administrator; John Ditinyak, Director of Finance

Finding Number: 2023-31 (Page 167)

- 1. Condition: A seven hundred fifty dollar (\$750.00) reconciling item on the General Account bank reconciliation for disposed bail to the wrong account was not recorded on the Bail Account's monthly bank reconciliation for the deposit error.**
- 2. Auditor's Recommendation: That bank reconciliations be reviewed and corrections be made to reflect reconciling items correlating to both the General and Bail Accounts.**
- 3. Township Response and Corrective Action: The Municipal Court Administrator will properly reflect all reconciling items on the Bail and General Accounts.**
- 4. Implementation Date: Effective for the April 30, 2025 Bank Reconciliations.**

Department: The West Orange Municipal Court, Office of the Comptroller

Respondent: John Ditinyak, Director of Finance

Responsible Employee(s): Yvonne Hunt, Municipal Court Administrator; John Ditinyak, Director of Finance

Finding Number: 2023-32 (Page 167)

- 1. Condition: Original deposit tickets do not accompany the daily batch reports for the General or Bail Accounts. Per the AOC, original deposit tickets should be attached to daily batch journals.**
- 2. Auditor's Recommendation: That original deposit tickets be included with the daily batch journals for the General and Bail accounts.**
- 3. Township Response and Corrective Action: The Municipal Court Administrator will instruct staff to attach the bank returned deposit tickets to the daily batch reports.**
- 4. Implementation Date: April 30, 2025**