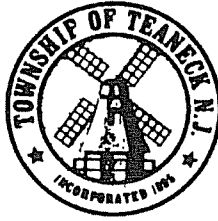


**TOWNSHIP OF TEANECK, NJ
RESOLUTION**

Council Members	YES	NO	Abstain	Absent
Katz	✓			
Parker				✓
Pruitt				✓
Schwartz	✓			
Stern	✓			
DM. Gussen	✓			
Mayor Hameeduddin	✓			



Agenda E

Resol. Number 223-12

Motion: DM. Gussen

Seconded: C. Stern

WHEREAS, Local Finance Notice 92-15 issued by the Division of Local Government Services requires all municipalities to prepare a Corrective Action Plan as a part of their annual audit process; and

WHEREAS, the Chief Financial Officer has prepared the attached Corrective Action Plan in conjunction with the appropriate department heads;

NOW THEREFORE BE IT RESOLVED that the attached Corrective Plan is approved by the Township Council of the Township of Teaneck as required by Local Finance Notice 92-15.

BE IT FURTHER RESOLVED that the Township Clerk is directed to send a certified copy of this resolution to the Director of Local Government Services.

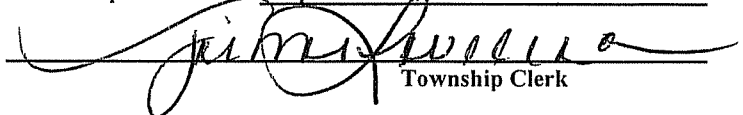
Prepared by CB

Checked by _____

Approved by _____

This is to certify that the above Resolution was adopted by the

Township Council on September 24, 2012


Township Clerk

TOWNSHIP OF TEANECK
Corrective Action Plan
For the Year Ended December 31, 2011

Comment # 11-01

Recommendation:

That departments of the Township be required to maintain a detailed cash receipts ledger, pre-numbered receipts and or permits which detail date received, payee, receipt type, pre-numbered receipt, permit number and amount for every receipt.

Corrective Action:

The finance and the tax department are redesigning the collection and reporting procedures for all of the outside departments to ensure that all of the relevant information is captured in the financial records.

Date of Implementation:

September 2012

Comment # 11-02

Recommendation:

That all funds for all departments be deposited within forty-eight (48) hours of receipt, in accordance with N.J.S.A.40: A5-15

Corrective Action:

The requirements of N.J.S.A.40: A5-15 will be reviewed with each of the departments to ensure compliance

Date of Implementation:

September 2012

Comment 11-3

Recommendation:

- a. That salaries and wages be consistent with the Salary Ordinances and that overtime and health insurance deductions be calculated correctly
- b. That stale outstanding checks be reviewed and canceled
- c. That payroll account monthly cash reconciliations be completed accurately.
- d. That eligible employees that meet the criteria established by the State of NJ Division of Pensions be enrolled
- e. That federal payroll Form 941's and New Jersey Forms 927's be completed accurately and tax deposits be made in correct amounts to avoid penalties and overpayments.

Corrective Action:

Most of items identified have been corrected during 2012. In addition, the finance department is currently working with the human resources department to design an improved system of internal controls in order to prevent, detect and deter errors and irregularities.

Date of Implementation:

September 2012

TOWNSHIP OF TEANECK
Corrective Action Plan
For the Year Ended December 31, 2011

Comment # 11-04

Recommendation:

That Bond Counsel be consulted regarding the funding of ordinances that with cash deficits. If the ordinance cannot be permanently financed, then the amount must be raised in the budget.

Corrective Action:

The Finance officer will develop a plan to fund cash deficits through bonding, bond anticipation notes or budget appropriation

Date of Implementation:

December 2012

Comment # 11-05

Meeting minutes for the Township Mayor and Council were not all available for inspection on a timely basis.

Recommendation:

That all minutes of Council meetings be promptly prepared and available for inspection.

Corrective Action:

At the time of this audit, all outstanding meetings minutes were prepared and scheduled for approval by the Council on July 24, 2012. As of July 24, 2012 all Council meeting minutes are promptly prepared, approved and made available for inspection.

Date of Implementation:

July 2012

Comment # 11-06

Recommendation:

That monthly and or quarterly statements be sent to developers in accordance with Finance Notice CFO-98-7.

Corrective Action:

The Township is looking into engaging the services of a banking escrow department that has the experience and resources to properly fulfill these requirements.

Date of Implementation:

December 2012

TOWNSHIP OF TEANECK
Corrective Action Plan
For the Year Ended December 31, 2011

Comment # 11-07

Recommendation:

That an SSAE No. 16, Report on Controls of a Service Organization, be obtained for the 2010 and 2011 for the 457 deferred compensation plan as required by N.J.A.C. 5:37-1 et seq. as amended in July 2007. That compliance with sub-chapter 6 of N.J.A.C. 5:37-1 be reviewed.

Corrective Action:

The Township has contacted the appropriate vendors in an effort to secure the necessary reports to meet the requirements as recommended.

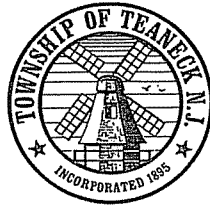
Date of Implementation:

December 2012

MUNICIPAL COURT OF TEANECK

JAMES E. YOUNG, JR.
Judge

JILL GRAHAM
Certified Municipal Court Administrator



Teaneck Municipal Court
Municipal Building
818 Teaneck Road
Teaneck, New Jersey 07666

(201) 837-4850
FAX (201) 833-8047

September 13, 2012

William Broughton,
Municipal Manager

Re: 2011 Year End Audit Report Corrective Action

Comment:

1.

a) There were 291 tickets and 13 complaints eligible for FTA over 14 days.

Recommendation:

a) The FTA report should be reviewed and FTA's promptly generated.

Corrective Action:

a) At present the Municipal Court is working in tandem with the Township Administration to reduce Police Officer overtime by scheduling cases when officers are scheduled to work. In addition, the Municipal Court staff and Police department are developing an appropriate scheduling process that will provide proper measures to generate FTA notices promptly.

Comment

b) There were 179 tickets assigned but not issued over 180 days.

Recommendation:

b) All tickets assigned over six (6) months not issued should be recalled and turned back into the court..

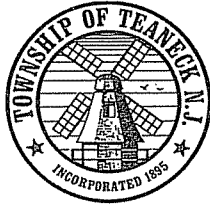
Corrective Action:

b) The Teaneck Police will be provided with a monthly report on all outstanding assigned summonses. All summonses indicated in the report will be forwarded to the court for inventory and redistribution.



MUNICIPAL COURT OF TEANECK

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JILL GRAHAM
Certified Municipal Court Administrator

Comment

- c) There were 112 tickets and 6 complaints eligible for order of drivers' license suspension.

Recommendation

- c) The Eligible for DSUS Report should be reviewed and tickets/complaints eligible for suspension should be processed through ATS/ACS

Corrective Action

- c) The Eligible for DSUS report will continue to be reviewed and suspensions will be processed through ATS/ACS after implementation of the appropriate police scheduling process.

Comment

- d) There were 111 tickets that were not disposed under "Other Statuses"

Recommendation

- d) The Case Status Report should be reviewed and each ticket/case should be reviewed regularly by the court to insure processing is continued.

Corrective action

- d) The Case Status Report will continue to be reviewed and the appropriate action will be taken to ensure proper processing, following implementation of the appropriate police scheduling process.

Comments

- e) There were 14 complaints eligible for warrant

Recommendation

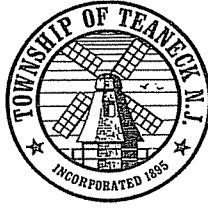
- e) The Eligible for Warrant Reports should be reviewed and cases should be promptly processed to complete ticket processing follow up procedures



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Corrective Action

- e) The Eligible for Warrant Reports will continue to be reviewed and the appropriate action taken after implementation of the appropriate police scheduling process. This will ensure that only eligible defendants will be issued warrants.

Comments

- f) There were 24 moving and 52 parking tickets over three years old eligible for dismissal.

Recommendation

- f) The cases eligible for dismissal report and follow up incomplete report should be reviewed and dismissed in ATS for all eligible cases over 3 years old.

Corrective Action

- f) The eligible for dismissal report and follow up incomplete report will continue to be reviewed by the Judge and dismissed in ATS by the court staff as these cases qualify for administrative dismissal.

Comments

- 2. Out of town bail collected by the police department in the form of a check were made out to the court of origin and not processed through Teaneck's ATS/ACS system.

Recommendation

- 2. The police department should ensure that all out of town bail collected in the form of a check be payable to the township of Teaneck.

Corrective Action

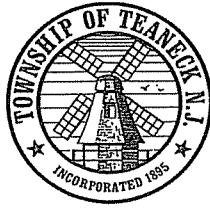
- 2. The Township Manager has directed that all out of town bail collected in the form of a check be made out to the court of origin. Continuation of this practice will protect the township from potential loss due to bounced checks.



MUNICIPAL COURT OF TEANECK

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Comments

3. Tickets and Criminal Complaints disposed of in court were amended but unsigned by the Judge.

Recommendation

3. The court should ensure that all tickets disposed of in court that are amended be signed by the Judge.

Corrective Action

3. The Municipal Court staff will continue to follow procedures to ensure that each adjudicated case has the proper signatures.

Comments

4. Manual pre-numbered receipt books utilized by the municipal court and police department were not always used in numerical sequence and not always utilized specifically with the prefix (p) for the Police Department and (b) for court.

Recommendation

4. The Police Department and the Municipal Court pre-numbered receipt books should be used in sequential numerical order and not be skipped. Also the pre-printed receipt books specifically ordered for the use of the police department and Municipal Court should be used by each respective department and not intermixed. Although it is not required, it is strongly recommended that the police department sign-out for the manual receipt books.

Corrective Action

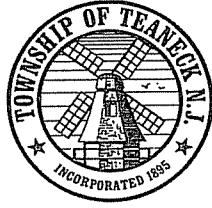
4. The ordered pre-numbered receipt books will be carefully disseminated to their respective departments and utilized in sequential numeric order. In addition, each bail receipt book disseminated to the police department will be signed out by the police.



MUNICIPAL COURT OF TEANECK

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Comments

5. There were numerous manual receipt books that were not available for audit for both departments, the municipal court and the police department. Manual receipts issued by the Municipal Court and Police Department were not available for inspection for several periods in 2011.

Recommendation

5. All manual receipt books used should be retained and receipts issued subsequent to the flood damage incident date should be available for inspection.

Corrective Action

5. All Manual receipt books issued subsequent to the flood damage will be made available for inspection as previous years prior to the flood.

Comments

6. There were five (5) instances noted where bail receipts collected by the Police Department were not turned over timely to the municipal court. They were turned over 2 to 4 business days after receipt.

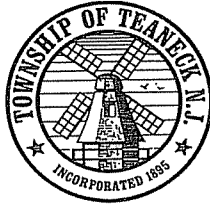
Recommendations

6. Bail monies collected by the Police Department should be turned over to the Municipal Court timely, by the next business day.



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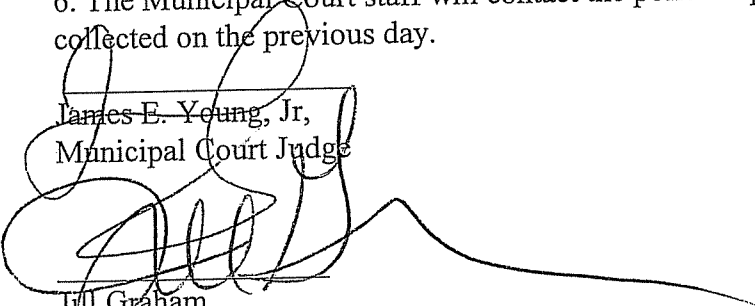
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JILL GRAHAM
Certified Municipal Court Administrator

Corrective Action

6. The Municipal Court staff will contact the police department daily to confirm if bail has been collected on the previous day.

James E. Young, Jr.
Municipal Court Judge



Jill Graham
Certified Municipal Court Administrator

