

The
MAYOR AND BOROUGH COUNCIL
of the
BOROUGH OF GLEN RIDGE
County of Essex
State of New Jersey

Monday, June 28th, 2010.

RESOLUTION NO. 103-10

Offered By Councilperson PATRICK
Seconded By Councilperson _____

BE IT RESOLVED, that the Mayor and the Borough Council have reviewed the Auditor's comments & recommendations and approve the 2009 Corrective Action Plan which follows:

2009 AUDIT
Corrective Action Plan

1. Collection of Interest on Delinquent Accounts

That the software be reviewed to ensure that the interest on delinquent bills is being charged in accordance with the approved resolution.

Action

Tax Collector has requested software vendor to recertify billing program. Tax Collector is making random checks to ensure correct delinquent fees are being charged.

STATUS: Ongoing

2. Animal Control:

That cash receipt journal be posted correctly and include all fees collected.
That posting to the cash journal include the date of collection.

Action

Dog License Clerk has been instructed to comply with recommendation. Spread sheet for cash journal has been modified to assure fees and dates are recorded correctly.

STATUS: Completed

3. Recreation Department:

That receipts be turned over within 48 hours.

Action

Recreation Clerk has been instructed to comply with recommendation Borough installed a lock box in the Police Department to facilitate receipts being turned over in the prescribed time.

STATUS: Ongoing

4. Pool Fees:

That fees received be recorded in a cash receipt journal.
That receipts be turned over within 48 Hours.

Action

These findings will be reviewed with the Pool Committee. Controller has been informed to comply with recommendation. Borough installed a lock box in the Police department to facilitate receipts being turned over in the prescribed time.

STATUS: Ongoing

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5. Capital Ordinances

That greater control be taken when posting expenditures to ensure that the correct ordinances has been charged.

Action

Postings have been reviewed with CFO & Financial Consultant. Process has been modified to have Administrator or Deputy Administrator review final postings to capital ordinances.

STATUS: Completed

6. Encumbrance System:

That all departments adhere to the required policies and procedures to ensure compliance with Technical Accounting Directive No.85-1.

Action

All Department Heads were instructed that confirming orders are not acceptable and purchases made outside of the TAD No. 85-1 are their personal responsibility.

STATUS: Ongoing

7. Capital Fixed Assets:

That the Borough update its capital fixed asset accounting system.

Action

Borough Council increased the threshold from \$500 to \$3,000. Update of program will be conducted in the future.

STATUS: Ongoing

8. General Trust Accounts:

That certain trust accounts be reviewed by Borough officials for possible inclusion in the municipal budget under the provisions of Dedication by Rider N.J.S. 40A:4-39.

Action

Borough has eliminated 14 trust accounts. Trust accounts will be reviewed to determine if additional accounts could be included in municipal budget. Resolution for Inclusion by Rider has been adopted for remaining accounts by the Mayor & Council.

STATUS: Under review.