



Roy Riggitano  
CMFO

**BOROUGH OF ELMWOOD PARK**  
MUNICIPAL BUILDING  
182 MARKET STREET  
ELMWOOD PARK, NEW JERSEY 07407

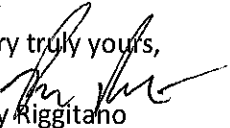
201-796-1457ext. 216  
FAX 201-796-1612

May 1, 2020

Division of Local Government Services  
101 South Broad Street  
Trenton, New Jersey 08625

Pursuant to Local Finance Notice 97-16, A Corrective Action Plan, which outlines actions the Borough of Elmwood Park will take to correct the findings listed will be prepared in accordance with Federal and State requirements. A copy of it will be placed on file and made available for public inspection in the Office of the Borough Clerk.

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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182 MARKET STREET  
ELMWOOD PARK, NEW JERSEY 07407

Roy Riggitano  
CMFO

201-796-1457ext. 216  
FAX 201-796-1612

To: Management

From: Roy Riggitano, CFO,

Re: Corrective Action 2019 Audit Findings

Date: May 1, 2020

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**Findings 2019, 1**

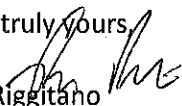
1. Second signature be added to Health Department Revenue Accounts and Municipal Court Account
2. Outstanding checks greater than 180 days be voided via resolution all accounts.
3. Municipal court change fund should be authorized by resolution
4. Review fire prevention accounts inclusive of fire prevention dedicated penalty account for proper usage.

**Explanation and Corrective Action**

1. Checks issued in Health and Court Departments have (2) signatures on checks.
2. All outstanding checks be voided via resolution.
3. Resolution be prepared to authorize court change fund.
4. Review with fire official, use of fire prevention accounts inclusive of dedicated penalty account.

**Implementation Date: May 1, 2020**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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182 MARKET STREET  
ELMWOOD PARK, NEW JERSEY 07407

Roy Riggitano  
CMFO

201-796-1457 ext. 216  
FAX 201-796-1612

To: Finance, Purchasing, Payroll Departments

From: Roy Riggitano, CFO,

Re: Corrective Action 2019 Audit Findings

Date: May 1, 2020

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**Findings 2019, 1**

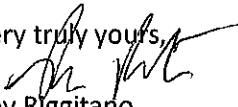
1. Goods and services are being ordered prior to the issuance of a purchase order.
2. Competitive quotes be obtained for purchases in excess of quote threshold as required.
3. Adjustments be made to bring the reserve balances for Tax Title Lien Premiums and Redemptions in agreement.
4. Further investigation and adjustments be made to determine accurate balances on the annual Equitable Sharing and Certification Report.
5. Greater oversight and monitoring be utilized to ensure reserve balances are adequate to fund expenditures.

**Explanation and Corrective Action**

1. Goods and Services shall be ordered after an issuance of a purchase order.
2. Greater care should be exercised when getting competitive quotes that exceed \$6,000.00.
3. Reconcile Tax Title Lien Premiums and Redemptions with tax collector reports.
4. Determine accurate balances on the annual Equitable Sharing and Certification Report.
5. Maintain and utilize reserve balances are adequate to fund expenditures.

**Implementation Date: May 1, 2020**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park



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182 MARKET STREET  
ELMWOOD PARK, NEW JERSEY 07407

Roy Riggitano  
CMFO

201-796-1457ext. 216  
FAX 201-796-1612

To: Administration/Clerk

From: Roy Riggitano, CFO,

Re: Corrective Action 2019 Audit Findings

Date: May 1, 2020

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**Findings 2019, 1**

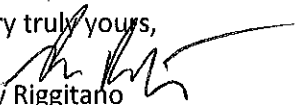
1. All professional service contracts be awarded via resolution and in accordance with Pay to play statute. Award resolutions contain line item appropriation to be charged
2. All professional service contracts be awarded by resolution
3. All professional service contracts be supported by a proposal
4. Prepaid licenses collected correspond to deposits made be maintained

**Explanation and Corrective Action**

1. All professional service contracts be awarded with pay to play statutes which will include
2. All professional service contracts be awarded by resolution
3. All professional contracts be supported by a proposal which is available for audit.
4. Have back up for all deposits for audit availability.

**Effective Date May 1, 2020**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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ELMWOOD PARK, NEW JERSEY 07407

Roy Riggitano  
CMFO

201-796-1457ext. 216  
FAX 201-796-1612

To: Municipal Court

From: Roy Riggitano, CFO,

Re: Corrective Action 2019 Audit Findings

Date: May 1, 2020

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**Findings 2019, 1**

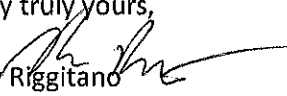
1. All outstanding tickets in excess of 6 months old be recalled.

**Explanation and Corrective Action**

1. Clear all outstanding tickets in excess of 6 months.

**Implementation Date: May 1, 2020**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council