



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

Roy Riggitano
CMFO

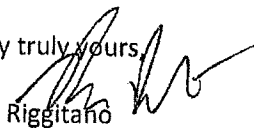
201-796-1457ext. 216
FAX 201-796-1612

July 28, 2021

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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Roy Riggitano
CMFO

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

To: Finance, Purchasing, Payroll Departments

From: Roy Riggitano, CFO,

Re: Corrective Action 2020 Audit Findings

Date: July 28, 2021

Findings 2020, 1

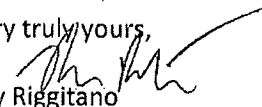
1. Purchase orders be issued prior to the placement of an order for goods and services in accordance with Technical Accounting Directive 1.
2. Adjustments to be made to bring the reserve balances for Tax title Lien Premiums and Redemptions in agreement with tax collector reports.
3. Unfunded improvement authorizations are over five years old, where projects have been completed, be funded through either a budget appropriation or through the issuance of temporary or permanent debt.
4. Borough sick leave supplemental payment policies be amended and brought into compliance with State Law, N.J.S.A. 40A:9-10.4

Explanation and Corrective Action

1. Goods and Services shall be ordered after an issuance of a purchase order.
2. Adjustment to be made to bring Tax Title Lien Premiums and Redemptions into agreement with Tax Collector.
3. Projects over 5 years old be appropriated and funded with issuance of temporary debt or permanent debt.
4. Borough Sick Leave payment policies be brought into compliance with state law inclusive of all payouts.

Implementation Date: August 1, 2021

Very truly yours,


Roy Riggitano
CFO, Borough of Elmwood Park



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Roy Riggitano
CMFO

To: Administration/Clerk

201-796-1457ext. 216

FAX 201-796-1612

From: Roy Riggitano, CFO,

Re: Corrective Action 2020 Audit Findings

Date: July 28, 2021

Findings 2020, 1

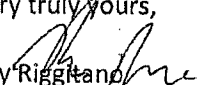
1. Monthly dog reports be prepared based on licenses issued and collected in each month to ensure they are in agreement with the financial records.

Explanation and Corrective Action

1. All dog reports to be collected and to be in agreement with financial records.

Effective Date August 1, 2021

Very truly yours,


Roy Riggitano
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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Roy Riggiano
CMFO

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

To: Municipal Court
From: Roy Riggiano, CFO,
Re: Corrective Action 2020 Audit Findings
Date: July 28, 2021

Findings 2020, 1


1. Tickets assigned but not issued over 180 days be recalled and either re-assigned or destroyed and that the court review other case statuses for proper follow-up and disposition.

Explanation and Corrective Action

1. Tickets over 180 days be recalled and either re-assigned or destroyed and court review other case statuses for proper follow up disposition.

Implementation Date: August 1, 2021

Very truly yours,


Roy Riggiano
CFO, Borough of Elmwood Park

Cc: Mayor and Council