



**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

To: Finance, Purchasing, Payroll Departments

From: Roy Riggitano, CFO,

Re: Corrective Action 2021 Audit Findings

Date: August 1, 2022

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**Findings 2021, 1,2,3,4**

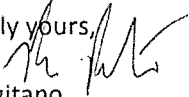
1. Capital Fund Improvement Authorizations greater than five years old have unfunded portions outstanding.
2. Employees are being compensated for unused vacation time at year end; this additional compensation results in some employees being paid in excess of their approved salaries either through a collective bargaining agreement or by salary ordinance.
3. Outside Duty/Outside employment of borough police officers are not being accounted for in accordance with Local finance Notice 2000-14.
4. Cash receipts/revenues, other than tax collections, are not being recorded through the Borough's accounting software, but rather being compiled manually through the use of an excel spreadsheet.

**Explanation and Corrective Action**

1. CFO to review greater than five years old unfunded bond ordinances be cancelled via resolution.
2. Salary ordinance shall be amended to a range to incorporate the potential buy backs of sick/vacation pay as per C.N.A./ Ordinance.
3. Police Department shall keep detailed log and ledgers indication the billing to vendors as well as receipts to be posted to that generated invoice within the Police Department.
4. Cash receipts shall be integrated within the Borough's software system.

**Implementation Date: September 1, 2022**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park



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To: Municipal Court

From: Roy Riggitano, CFO,

Re: Corrective Action 2021 Audit Findings

Date: August 1, 2022

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**Findings 2021, 1**

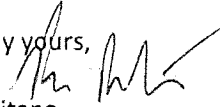
1. Tickets assigned but not issued over 180 days be recalled and either re-assigned or destroyed and that the court review other case statuses for proper follow-up and disposition.

**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: September 1, 2022**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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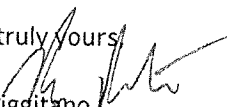
201-796-1457ext. 216  
FAX 201-796-1612

August 1, 2022

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