



Roy Riggitano  
CMFO

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

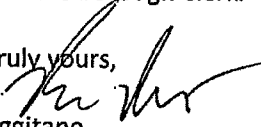
201-796-1457ext. 216  
FAX 201-796-1612

June 1, 2023

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: Administration/Clerk  
From: Roy Riggitano, CFO,  
Re: Corrective Action 2018 Audit Findings  
Date: May 1, 2023

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**Findings 2022, 1a b**

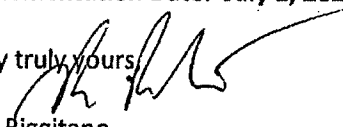
1. The following resolutions were not presented to Mayor and Council for approval:  
Resolutions designating interest to be charged on delinquent taxes.  
Resolutions authorizing amendments to the capital budget prior to the introduction of a bond ordinance.

**Explanation and Corrective Action**

1. Beginning of year, resolution designating interest to be charged on delinquent taxes to be presented.  
Resolutions authorizing amendments to the capital budget be presented to Mayor and Council with each bond ordinance.

**Implementation Date: July 1, 2023**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council



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

Roy Riggitano  
To: CFO, Finance, Purchasing, Payroll Departments

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

From: Roy Riggitano, CFO,

Re: Corrective Action 2021 Audit Findings

Date: May 1, 2023

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**Findings 2022, 1,2,3,4,5**

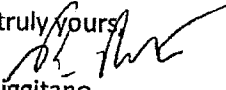
1. Capital Fund Improvement Authorizations greater than five years old have unfunded portions outstanding.
2. Outside Duty/Outside employment of borough police officers are not being accounted for in accordance with Local finance Notice 2000-14.
3. Cash receipts/revenues, other than tax collections, are not being recorded through the Borough's accounting software, but rather being compiled manually through the use of an excel spreadsheet.
4. An error during the calculation of an employee's base pay resulted in that employee being overpaid for the calendar year 2022.

**Explanation and Corrective Action**

1. CFO to review greater than five years old unfunded bond ordinances be cancelled via resolution.
2. 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.
3. Cash receipts shall be integrated within the Borough's software system.
4. CFO to ensure base pay calculations are to Borough ordinances, contracts.

**Implementation Date: July 1, 2023**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park



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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 2021 Audit Findings

Date: May 1, 2023

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**Findings 2022, 1**

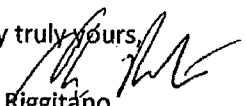
1. Tickets assigned but not issued over 180 days be recalled and either re-assigned or destroyed and that the court review other case statuses for proper follow-up and disposition.

**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: July 1, 2023**

Very truly yours,

  
Roy Riggitano  
CFO, Borough of Elmwood Park

Cc: Mayor and Council