TOWNSHIP OF TEANECK
Corrective Action Plan
For the Year Ended December 31, 2012

Comment # 12-01

Recommendation:
That departments of the Township continue to be required to maintain a detailed cash receipts ledger, pre-numbered receipts and or permits which detail date received, payee, receipt type, pre-numbered receipt, permit number and amount for every receipt.

Corrective Action:
The finance and tax departments redesigned the collection and reporting procedures for all outside departments to ensure that relevant information is captured in the financial records. The new procedures were put into place in the last quarter of 2012. The finance and tax departments will review the procedures with those staff responsible for cash collections and provide additional training as needed.

Date of Implementation:
October 2012 and August 2013

Comment # 12-02

Recommendation:
That all funds for all departments be deposited within forty-eight (48) hours of receipt, in accordance with N.J.S.A.40: A5-15

Corrective Action:
The requirements of N.J.S.A.40: A5-15 have been reviewed with all departments in the last quarter of 2012. The finance department will identify any issues and conduct necessary retraining to ensure full compliance.

Date of Implementation:
October 2012 and August 2013

Comment 12-03

Recommendation:

a. That health insurance deductions be calculated correctly.
b. That the payroll account monthly cash reconciliations be completed monthly and timely.
c. That eligible employees that meet the criteria established by the State of NJ Division of Pensions be enrolled.
d. That New Jersey GIT wages be reported accurately on the quarterly Forms NJ 927.

Corrective Action:

a. Due to a misinterpretation of the complex newly enacted law, errors arose in some of the health insurance deductions. The errors were identified and corrected prior to the audit examination, but after December 31st
b. The payroll account monthly cash reconciliations will be completed monthly and timely
c. The finance and human resource department are reviewing all current employees to identify those that meet the criteria established by the State of NJ Division of Pensions and they will be enrolled to ensure compliance
d. The New Jersey GIT wages are now being reported accurately on the quarterly Forms NJ 927

Date of Implementation:

a. June 2013
b. August 2013
c. August 2013
d. June 2013

Comment # 12-04

Recommendation:
That monthly and or quarterly statements be sent to developers in accordance with Finance Notice CFO-98-7.

Corrective Action:
The Township has engaged the services of a banking escrow team that has the experience and resources to properly fulfill these requirements. The finance department has been working with the outside departments to design a system to capture the data needed to finalize the implementation.

Date of Implementation:
May 2013 and August 2013

Comment # 12-05

Recommendation:

1. Case management processing:
   a. All tickets assigned over six (6) months not issued should be recalled.
   b. The Cases Eligible for Dismissal Report and Follow-Up Incomplete Report should be reviewed. As per Rule 7:8-9(f), once the case is over 3 years old, and the follow-up procedures available to the municipal court have not been completed, the ticket must be dismissed.
2. The Police department should ensure that, when accepting bail in the form of a check for an out-of-town summons/warrant, the check is made payable to Teaneck Municipal Court. All out-of-town traffic and criminal bail monies posted/disbursed for outside agencies should be receipted through the ATS/ACS automated system.
3. The Police Department and the Municipal Court pre-numbered manual receipt books should be used in sequential numerical order. Also, pre-printed receipt books specifically for use by the Police Department and for use by the Municipal Court should be used by the corresponding department and should not be mixed. Corrective action was implemented January 2013.

Corrective Action:

1. Case management processing:
   a. The Teaneck Police Chief has been provided with a monthly report on all outstanding assigned summonses and has been working in tandem with the court to ensure that all summonses indicated in the report will be forwarded to the court for inventory and re-distribution.
   b. After careful review with the auditor and the Administrative Offices of the Courts, it has been determined that the Cases Eligible for Dismissal Report and Follow-Up Incomplete Report is reviewed monthly as required per rule 7:8-9(f) and the necessary actions have been taken reflecting a reduction in those outstanding cases reaching the (3) year mark; however, it has also been demonstrated that there will always be outstanding cases reaching the (3) year old mark in a court with Teaneck's volume and the appropriate actions cannot be taken until such time as per rule.
2. The Township Manager has directed that all out of town bail collected in the form of a check be made out to the court of origin. Continuation of this practice will protect the township from potential loss due to bounced checks
3. After careful review with the auditor, it has been determined that the appropriate action was implemented in January 2013 and will continue in future years.

Date of Implementation:

1. Case management processing:
   a. May 2013
   b. May 2013
2. May 2013
3. January 2013

Comment # 12-06

Recommendation:

a. That fixed assets with grant funds be identified on the fixed asset listing as required by NJAC 5:30-5.6
b. That fixed assets be tagged and properly identified as required by NJAC 5:30-5.6

Corrective Action:

a. The finance department will review the fixed asset listing to identify fixed assets purchased with grant funds and properly indicate that information on the listing
b. The finance department has been reviewing the fixed asset records with various department heads and the Township's risk management team. While a significant number of the assets have always been and continue to be properly identified as required by NJAC 5:30-5.6, the finance department will engage an experienced fixed asset management company to undertake the tagging of items and provision of a centralized record keeping system.

Date of Implementation:

a. August 2013
b. May 2013 and August 2013