**RESOLUTION NO. 2018-8.2**

**OF THE GOVERNING BODY OF**

**THE BOROUGH OF BLOOMINGDALE**

***Resolution Approving the Corrective Action Plan for FY2017***

**WHEREAS**, all municipalities operating under the Local Fiscal Affairs Law must prepare and submit a Corrective Action Plan as part of their annual audit process; and

**WHEREAS**, the Borough of Bloomingdale has by Resolution accepted the FY2017 audit as prepared and presented by the Borough Auditors; and

**WHEREAS**, Donna M. Mollineaux, the Chief Financial Officer for the Borough of Bloomingdale has prepared a Corrective Action Plan to address the findings and recommendations in the FY2017 audit report, including state, federal, and general findings as well as the status of all prior year findings and recommendations; and

**WHEREAS,** copies of same have been presented to the Mayor and Council;

**NOW, THEREFORE, BE IT RESOLVED** that the Governing Body of the Borough of Bloomingdale does hereby approve the attached hereto, Corrective Action Plan for the FY2017 Audit Report, as prepared and recommended by the Chief Financial Officer, and direct the appropriate municipal officials to undertake its immediate implementation. The municipal clerk is hereby directed to submit the approved Corrective Action Plan to the Division of Local Government Services.

**Record of Council Vote on Passage**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Councilman | aye | nay | Abstain | Absent | Councilman | aye | nay | Abstain | Absent |
| Sondermeyer | X |  |  |  | Dellaripa |  |  |  | X |
| D’Amato | X |  |  |  | Costa | X |  |  |  |
| Hudson | X |  |  |  | Yazdi | X |  |  |  |

I hereby certify that the foregoing is a true copy of a Resolution adopted by the Governing Body of the

Borough of Bloomingdale at an Official Meeting held on Tuesday, August 21, 2018.

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Breeanna Calabro, R.M.C.

Municipal Clerk, Borough of Bloomingdale

**CORRECTIVE ACTION PLAN 2017**

**Borough of Bloomingdale**

**Passaic County, NJ**

**1. RECOMMENDATION-** That purchasing procedures be reviewed to ensure compliance with the Local Public Contracts Law and the Pay-to-Play Law.

**CORRECTIVE ACTION-** The appropriate officials were met with and the procedures were reviewed for compliance. Quarterly reports are reviewed for compliance.

**RESPONSIBILITY OF THE PACO AND QPA**

**IMPLEMENTATION DATE:** Immediately and ongoing

**2. RECOMMENDATION-** That departmental collection procedures be reviewed for the Continued Certificate of Occupancy Inspector, the Senior Citizen Center and the Animal Control Officer to ensure compliance with deposit provisions of N.J.S.A. 40A:5-15.

**CORRECTIVE ACTION-** The Assistant to the CFO continues to work with the Senior Coordinator and

**RESPONSIBILITY OF THE CCO INSPECTOR, SENIOR CITIZEN COORDINATOR, ACO, AND THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately

**3. RECOMMENDATION-** That the date of collection by the Senior Citizen Center be posted in the cash receipts books.

-That all fees collected by the Senior Citizen Center be identified as to source in the cash receipts book.

-That more care be exercised in maintaining the cash receipt book for the Senior Citizen Center

-That the cash receipts book for the Senior Citizen Center be totaled on a monthly basis.

**CORRECTIVE ACTION-** We met with the Senior Citizen Coordinator and reviewed the cash receipts book and the Assistant CFO will follow up on a monthly basis. Through 2018, significant progress has been made in this procedure.

**RESPONSIBILITY OF THE SENIOR CITIZEN COORDINATOR AND THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and Ongoing

**4. RECOMMENDATION-** That the general ledger establish and maintain control accounts for taxes receivable.

**CORRECTIVE ACTION-** The CFO will work with the Tax Collector for proper reporting and posting to ensure compliance.

**RESPONSIBILITY OF THE TAX COLLECTOR AND CFO**

**IMPLEMENTATION DATE:** Ongoing

**5. RECOMMENDATION-** That the late penalty and interest fees be collected in accordance with the interlocal agreements.

**CORRECTIVE ACTION-**The contracts and late penalty clauses were reviewed and amended.

**RESPONSIBILITY OF THE GOVERNING BODY**

**IMPLEMENTATION DATE:** Ongoing

**6 RECOMMENDATION-**That certain Federal and State Grants be reviewed and appropriate action taken as to their disposition.

**CORRECTIVE ACTION-**Some grants were already disposed. This is an ongoing process and will continue to be.

**RESPONSIBILITY OF THE FINANCE DEPARTMENT AND RESPECTIVE**

**DEPARTMENTS ASSOCIATED WITH GRANTS**

**IMPLEMENTATION**-Ongoing