

# TOWNSHIP OF MAPLEWOOD



## RESOLUTION NUMBER 352-22

### APPROVING CORRECTIVE ACTION PLAN FOR 2021 AUDIT FINDINGS

**WHEREAS**, the annual Audit Report for the year ending December 31, 2021 was delivered to the Township Clerk's Office on November 10, 2022; and

**WHEREAS**, receipt of the annual Audit Report for the year ending December 31, 2021 was acknowledged by the governing body of the Township of Maplewood on November 14, 2022; and

**WHEREAS**, pursuant to Local Finance Notice 97-16, the Division of Local Government Services requires a Corrective Action Plan to be prepared and submitted within sixty (60) days from the date the annual Audit Report is received by the governing body; and

**WHEREAS**, the Corrective Action Plan must be prepared by the Chief Financial Officer with assistance from other Municipal Officials affected by the Audit Recommendations; and

**WHEREAS**, the Corrective Action Plan should address all audit findings and recommendations in the Audit Report, including Federal, State, and General Findings and be approved by the Governing Body; and

**WHEREAS**, the Corrective Action Plan must be placed on file with the Municipal Clerk and referenced in the synopsis of the Audit Report that must be published in a local newspaper;

**NOW, THEREFORE, BE IT RESOLVED**, by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey that:

1. The Township Committee hereby approves the Corrective Action Plan prepared by the Chief Financial Officer in response to the findings and recommendations included as part of the Audit Report for the fiscal year ended December 31, 2021
2. The Chief Financial Officer is authorized to submit the Corrective Action Plan in response to the Audit Report for the fiscal year ended December 31, 2021 to the Division of Local Government Services
3. The Municipal Clerk shall place on file a copy of the Corrective Action Plan and reference the Corrective Action Plan in the synopsis of the Audit Report published in a local newspaper.

I, Elizabeth J. Fritzen, Township Clerk in the Township of Maplewood, in the County of Essex and State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Township Committee of the Township

I, Elizabeth J. Fritzen, Township Clerk in the Township of Maplewood, in the County of Essex and State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Township Committee of the Township of Maplewood, County of Essex, State of New Jersey at a regular meeting of said Committee held on December 6, 2022.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Township of Maplewood, in the County of Essex and State of New Jersey this 6th day of December, 2022.

  
Elizabeth J. Fritzen, R.M.C., C.M.C.  
Township Clerk

# Township of Maplewood

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JOSEPH KOŁODZIEJ  
CHIEF FINANCIAL OFFICER

## **CORRECTIVE ACTION PLAN To Correct Audit Recommendations Contained in the Independent Auditors' Report For the Year Ended December 31, 2021**

Pursuant to the statutory requirements of the Annual Audit, the following is the Corrective Action Plan for the 2021 Audit for the Township of Maplewood. Each finding in the 2021 Audit has been identified with a description and analysis of the deficiency. In conjunction with Department Heads, a corrective procedure has been determined and a date for implementation is included for each auditor recommendation.

This Corrective Action Plan was submitted to the Township Committee for review on November 30, 2022 and a resolution to accept the Corrective Action Plan was approved at the regular meeting of the Township Committee on December 6, 2022



**Joseph Kolodziej, MPA, CMFO, CTC, QPA  
CFO, Township of Maplewood**

12/07/2022

**Dated**



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## ADMINISTRATION

### **Recommendation # 1 (repeat finding):**

New lease agreements be established with NJ Transit and Maplewood Village Condominium Association.

- **Explanation:**  
The NJ Transit lease agreement expired on July 31, 2019 and the Township Administrator was not able to conclude negotiations for a new agreement that includes maintenance and repairs of the parking lot. NJ Transit continued to utilize the parking lot at the Municipal Pool and make payments based on the expired lease. The Township Administrator was unaware that the Maplewood Village Condominium Association lease agreement expired on September 30, 2021.
- **Corrective Action:**  
The Township Administrator submitted his resignation effective December 31, 2022 and the next Township Administrator will prioritize obtaining lease agreements from NJ Transit and the Maplewood Village Condominium Association.
- **Implementation Date:**  
May 2023

### **Recommendation # 2:**

Salaries paid for all employees be in agreement with the salary ordinance adopted by the Township Committee and the executed collective bargaining agreements.

- **Explanation:**  
The Township Administrator made unilateral decisions pertaining to the Communication Workers of America (CWA) Union that resulted in multiple grievances regarding the Collective Bargaining Agreement. To settle the grievances, the Township Administrator approved several CWA employees to receive salary compensation in excess of the salary guide in the CWA contract.
- **Corrective Action:**  
The Township Administrator submitted his resignation effective December 31, 2022 and the next Township Administrator will prioritize working with the CWA Union representatives to amend the CWA salary guide with present compensation schedules and provide a salary ordinance for adoption by the Township Committee to memorialize this alignment.
- **Implementation Date:**  
May 2023



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## ADMINISTRATION (continued)

### **Recommendation # 3:**

All State of New Jersey Public Assistance Forms GA-6 be available for audit review.

- **Explanation:**  
The Township Administrator moved the Public Assistance Director from a private office to a shared office space resulting in the Director's resignation. The Township Administrator did not secure all files located in the private Public Assistance office resulting in lost forms and records.
- **Corrective Action:**  
The resignation of the Public Assistance Director resulted in the County of Essex now administering the Public Assistance program for the Township of Maplewood.
- **Implementation Date:**  
July 2022

## MUNICIPAL CLERK

### **Recommendation # 1 (repeat finding):**

All marriage license reports reflecting license fees and amounts Due to the State of New Jersey be filed on a timely basis and the underpayment to the State of New Jersey for marriage license fees be reviewed and a determination made as to proper disposition.

- **Explanation:**  
The CDC guidelines and Township COVID policies regarding quarantine after exposure created extended absences in the Municipal Clerk Office resulting in late filings. The Township Administrator maintained staffing levels in the Municipal Clerk Office at 67% of the Table of Organization and the vacancy resulted in a loss of 35 hours of production and productivity per week. This ongoing condition resulted in insufficient staffing to review previous reports to determine if an underpayment exists to the State of New Jersey for 2021 marriage licenses as of December 31, 2021 and an amended report and payment to agree with fiscal year 2022 payments cannot occur until the analysis is completed.
- **Corrective Action:**  
The vacancy in the Municipal Clerk Office has been filled and once the new staff member attains the CMR certification the prior year marriage license reports will be reviewed, amended if necessary, and payment remitted to the State if determined that an underpayment exists. The newly hired Deputy Municipal Clerk will fill future marriage license reports.
- **Implementation Date:**  
January 2023



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## FINANCE DEPARTMENT

### **Recommendation # 1 (repeat finding):**

- Certain Federal and State Grants be reviewed and appropriate action taken as to their disposition.
- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. The previous corrective action plan resulted in the cancelation of some grants but the reduced production hours did not permit a comprehensive review of the remaining open grants that have not been realized or fully expended.
- **Corrective Action:**  
A return to full staffing of the Finance Department will occur in January 2023 and provide the production hours necessary to review grant projects with the Engineering Department and either fully expend or cancel balances.
- **Implementation Date:**  
March 2023

### **Recommendation # 2 (repeat finding):**

The detailed listing supporting the account balances for payroll deductions payable be reconciled to master controls.

- **Explanation:**  
Per the 2020 Corrective Action Plan, a new Payroll General Ledger was created to replace the previous Payroll Ledger to address this 2020 finding. The General Ledger is updated utilizing a budget batch and the new automated journal entries were incomplete resulting in ADP reports not in agreement with the Payroll General Ledger. The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week preventing refinement of budget batch automated general ledger entries.
- **Corrective Action:**  
A return to full staffing of the Finance Department will occur in January 2023 and the production hours necessary to review the budget batch relationship to the general ledger and adjust underlying automated journal entries. The necessary adjustments to the automated journal entries will result in the budget batch properly recording ADP remittance activity.
- **Implementation Date:**  
March 2023



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## FINANCE DEPARTMENT (continued)

### **Recommendation # 3 (repeat finding):**

Certain older accounts receivable be reviewed and a determination made as to their disposition.

- **Explanation:**

The previous Corrective Action Plan called for collection activities and the Township Administrator was to utilize the account receivable to negotiate a new lease agreement with the Maplewood Village Condominium Association. Collection efforts for the T-Mobile account receivable required the T-Mobile lease agreement and the Township Administrator could not provide the T-Mobile lease agreement to the Finance Department in order to facilitate collection activity for this account receivable. The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. This condition prevented the Finance Department from analyzing older Police Outside Duty accounts receivable.

- **Corrective Action:**

The Township Administrator submitted his resignation effective December 31, 2022 and the next Township Administrator will prioritize obtaining lease agreements from T-Mobile and the Maplewood Village Condominium Association in order to allow the Finance Department and the Township Attorney to pursue collection activity. A return to full staffing in the Finance Department will provide the necessary production hours to review all accounts receivable accounts and either facilitate collection or write off the accounts.

- **Implementation Date:**

May 2023

### **Recommendation # 4:**

All December 2021 and all 2022 bank reconciliations be prepared monthly and reconciled to the general ledger.

- **Explanation:**

The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. This condition prevented the completion of most bank reconciliations and general ledger postings.

- **Corrective Action:**

A return to full staffing of the Finance Department will occur in January 2023 and provide the production hours necessary to resume bank reconciliations and general ledger posting.

- **Implementation Date:**

March 2023



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## FINANCE DEPARTMENT (continued)

### **Recommendation # 5:**

December 2021 bank statement for the Master Escrow Account II be available for audit.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. The Master Escrow Account II bank statements were outsourced to reconcile to the general ledger. The Finance Department was unable to retrieve the bank statements during the physical audit process and the Bank was unable to provide online access to individual accounts during the audit process.
- **Corrective Action:**  
The Master Escrow Account II bank statements have since been returned and the bank provided duplicate copies of the December 2021 bank statement for the Master Escrow Account II. A return to full staffing of the Finance Department will occur in January 2023 and eliminate the need to outsource reconciliation of the Master Escrow Accounts.
- **Implementation Date:**  
November 2022

### **Recommendation # 6:**

Certain outstanding checks be reviewed and appropriate action taken as to reissuance or cancellation by Township resolution.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. This condition prevented the monthly review of outstanding checks and the quarterly resolution to cancel aged out outstanding checks.
- **Corrective Action:**  
A review in November of all outstanding checks produced a list for cancellation and the Finance Department prepared a resolution approved by the Township Committee.
- **Implementation Date:**  
December 2022





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## FINANCE DEPARTMENT (continued)

### **Recommendation # 7:**

A resolution be adopted by the Township Committee changing the custodians of the petty cash funds and the resolution be filed with the State of New Jersey.

- **Explanation:**

The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. This condition resulted in missing the change of the custodian of petty cash for the Fire Department. Previously adopted resolutions to change other custodians for petty cash and close certain petty cash funds no longer in use were incorrectly submitted to the State resulting in the listing of outdated custodians and obsolete accounts.

- **Corrective Action:**

New resolutions reflecting the change in custodians of petty cash and the cancelation of petty cash accounts no longer needed were adopted by the Township Committee in November and submitted to the State in December.

- **Implementation Date:**

November 2022

### **Recommendation # 8:**

Records for the Capital Fixed Assets be updated and maintained on a current basis.

- **Explanation:**

The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. The Township Administrator also implemented a new website that caused the loss of access to previously adopted resolutions. This condition prevented obtaining copies of resolutions awarding the purchase of Capital Fixed Assets and authorizing the sale of obsolete Capital Fixed Assets. Without documentation for the purchase and sale of Fixed Capital Assets, the Fixed Asset Inventory could not be updated.

- **Corrective Action:**

A return to full staffing of the Finance Department will occur in January 2023 and provide the necessary production hours to retrieve Capital Fixed Asset resolutions and Auction of Obsolete Equipment resolutions from the Clerk's Office to bring the Fixed Asset Inventory current.

- **Implementation Date:**

March 2023



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## TAX COLLECTION DEPARTMENT

### **Recommendation # 1 (repeat finding):**

A complete, detailed list of Premiums on Tax Sale, Tax Title Lien Redemptions, and Builders' Escrow be reconciled to cash controls on a monthly basis.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. A detailed list of Premiums on Tax Sale, Tax Title Liens Redemptions, and Builders' Escrow were prepared by the Tax Collector, however they contained several errors with audit controls.
- **Corrective Action:**  
A return to full staffing of the Finance Department will occur in January 2023 and the production hours necessary for two staff members to review the detailed list on a monthly basis will resume.
- **Implementation Date:**  
January 2023

### **Recommendation # 2:**

Cash collections for taxes receivable per the Tax Collector be reconciled to the records per the Treasurer's Office on a monthly basis.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. One of the vacancies was a staff member directly responsible for the reconciliation process that resulted in the cash collections for taxes receivable per the Tax Collector not agreeing with the general ledger postings per the Treasurer's Office.
- **Corrective Action:**  
A return to full staffing of the Finance Department will occur in January 2023 and the production hours to reconcile cash collection to general ledger posting will resume.
- **Implementation Date:**  
January 2023



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## TAX COLLECTION DEPARTMENT (continued)

### **Recommendation # 3:**

The calculation for the administrative fee for the Burnett Avenue PILOT be in agreement with the terms of the Payment In Lieu of Taxes agreement.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. The calculation for the administrative fee used the current year service charge instead of the prior year service charge.
- **Corrective Action:**  
A credit for the difference will be issued on the next quarterly PILOT invoice for the Burnett Avenue. A return to full staffing of the Finance Department will occur in January 2023 and the past practice of two staff members reviewing PILOT invoices prior to issuance will resume.
- **Implementation Date:**  
February 2023

## COMMUNITY DEVELOPMENT

### **Recommendation # 1:**

Department of Consumer Affairs reports for State Training Fees filed by the UCC Division of the Community Development Department with the State of New Jersey be filed on a timely basis.

- **Explanation:**  
Compliance with the Governor's Executive Orders and the DCA's emergency protocols during the pandemic stretched the capacity of the Building Department resulting in a late filing.
- **Corrective Action:**  
Community Development will ensure State Training Fees reports will receive highest administrative priority.
- **Implementation Date:**  
January 2023



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CHIEF FINANCIAL OFFICER

## POLICE DEPARTMENT

### **Recommendation # 1 (repeat finding):**

Fees for employment of off-duty police officers be collected by the Township before services are rendered in accordance with regulations of the Division of Local Government Services.

- **Explanation:**

The previous corrective action plan included implementing the collection of fees in advance at the Finance Department instead of the Police Department. The Township Administrator maintained staffing levels in the Finance Department at 50% of the Table of Organization and the vacancies resulted in a loss of 105 hours of production and productivity per week. This condition prevented the Finance Department from implementing the previous corrective procedure. The Police Department implemented advanced collection of fees but some accounts, most notably PSE&G and American Water, were not collected in advance.

- **Corrective Action:**

A return to full staffing of the Finance Department will occur in January 2023 and the establishment of police off-duty escrow deposit accounts for PSE&G and American Water requiring a two-month initial balance to be drawn down per job and replenished on a monthly basis.

- **Implementation Date:**

January 2023

### **Recommendation # 2 (repeat finding):**

More care be exercised in maintaining the cash receipts for Outside Employment of Police Officers and that collections be reconciled to the records of the Tax Collector on a monthly basis.

- **Explanation:**

The Police Department based advanced collection of police off-duty employment fees on contractor estimates of hours required. Overage hours were subsequently billed and collected but were not paid in advance nor properly recorded.

- **Corrective Action:**

The original corrective action plan did not achieve 100% correction. The Police Department is now requiring a fixed flat rate deposit sufficiently in excess of contractor estimates to achieve collection and produce a credit balance to be refunded upon completion of the job.

- **Implementation Date:**

October 2022



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## HEALTH DEPARTMENT

### **Recommendation # 1 (Repeat finding):**

More care be exercised in maintaining the cash receipts books for the Health Department and that collections be reconciled to the records of the Tax Collector on a monthly basis.

- **Explanation:**  
The Township Administrator implemented the 2<sup>nd</sup> productivity software change in two years creating the use of 3 different systems over a two-year period which resulted in the loss of data during the migration process and the inability of the Health Department to produce dog license reports to maintain an accurate cash receipts book that was in agreement with the records of the Tax Collector.
- **Corrective Action:**  
Health Department staff has completed training for the newest productivity software and began rebuilding historical data for dog licenses.
- **Implementation Date:**  
October 2022

### **Recommendation # 2 (Repeat finding):**

More care be exercised in preparing the monthly dog license report and that the reports be filed with the State of New Jersey on a timely basis.

- **Explanation:**  
Pandemic response stretched Health Department resources beyond its limits and forced the Health Department to prioritize activity.
- **Corrective Action:**  
A part-time Health Department staff member became a full-time employee in July providing additional production hours to prepare monthly reports on a timely basis.
- **Implementation Date:**  
July 2022



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## HEALTH DEPARTMENT (continued)

### **Recommendation # 3 (Repeat finding):**

The overpayment to the State of New Jersey for dog license fees be reviewed and a determination made as to proper disposition.

- **Explanation:**  
The Township Administrator implemented the 2<sup>nd</sup> productivity software change in two years creating the use of 3 different systems over a two-year period which resulted in the loss of data during the migration process resulting in erroneous reports. Because of the pandemic and staffing levels maintained by the Township Administrator, the Health Department to prioritize activities resulting in the amounts due to the State of New Jersey for 2021 dog licensees as of December 31, 2021 were not in agreement with the fiscal year 2022 payments.
- **Corrective Action:**  
Health Department staff has completed training for the newest productivity software and started rebuilding historical data for dog licenses. A part-time Health Department staff member became a full-time employee in July providing the additional production hours to review previous reports and submit a future report applying the overpayment as a credit to the amount Due to the State of New Jersey in said future report and remittance.
- **Implementation Date:**  
October 2022

### **Recommendation # 4:**

More dog tags be ordered so that every dog owner receives a dog tag and that all unsold cat license tags be available for audit review.

- **Explanation:**  
The Township Administrator implemented the 2<sup>nd</sup> productivity software change in two years creating the use of 3 different systems over a two-year period which resulted in the loss of data during the migration process. The Health Department then estimated the number to license tags required using a report from the new software which resulted in underordering tags and 38 dog licenses were sold without issuing a dog tag. In addition, the Health Department undertook a physical renovation of its offices and misplaced 30 cat license tags that were not available for audit review.
- **Corrective Action:**  
The Health Department will order sufficient dog and cat tag inventory and retain unissued tags for audit review.
- **Implementation Date:**  
April 2023



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## HEALTH DEPARTMENT (continued)

### **Recommendation # 5:**

More care be exercised in posting dog and cat license fees and to record the tag number in the cash book.

- **Explanation:**  
The Township Administrator implemented the 2<sup>nd</sup> productivity software change in two years creating the use of 3 different systems over a two-year period which resulted in the loss of data during the migration process. Combined with the Health Department physical renovation of its offices, this condition led to incomplete records maintained by the Health Department and the inability to determine how many 2022 dog and cat licenses were sold in 2021.
- **Corrective Action:**  
Health Department staff has completed training for the newest productivity software and is rebuilding historical data for dog licenses. The physical renovation of the Health Department offices has been completed. Posting of tag numbers in the cash receipts book has resumed.
- **Implementation Date:**  
October 2022

## CUTURAL AFFAIRS

### **Recommendation # 1 (Repeat finding):**

More care be exercised in maintaining the cash receipts books for the Recreation Department (Cultural Affairs) and that collections be reconciled to the records of the Tax Collector on a monthly basis.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Cultural Affairs Division at 33% of the Table of Organization and the vacancies resulted in a loss of 70 hours of production and productivity per week. This ongoing condition produced several cash receipts collected but not recorded in the cash receipts book which resulted in the inability to reconcile collections to the records of the Tax Collector.
- **Corrective Action:**  
Cultural Affairs has filled all vacancies and the maintenance of cash receipts books has resumed.



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- **Implementation Date:**  
August 2022

## CUTURAL AFFAIRS (continued)

### **Recommendation # 2 (Repeat finding):**

A complete detailed list of security deposits for the Recreation Department (Cultural Affairs) be available for audit review.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Cultural Affairs Division at 33% of the Table of Organization and the vacancies resulted in a loss of 70 hours of production and productivity per week. This ongoing condition produced several cash receipts collected but not recorded in the cash receipts book which resulted in the inability to reconcile collections to the records of the Tax Collector.
- **Corrective Action:**  
Cultural Affairs has filled all vacancies and the maintenance of security deposit records has resumed.
- **Implementation Date:**  
August 2022

## MUNICIPAL SHARED COURT

### **Recommendation # 1:**

Month end liabilities be paid before the 15<sup>th</sup> of the following month.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Municipal Court at 80% of the Table of Organization and the vacancy resulted in a loss of 35 hours of production and productivity per week. The departmental stress created by the vacancy and low salaries compared to other courts also produced retention issues for new hires assigned to the Court. This ongoing condition resulted in late general account payments.
- **Corrective Action:**  
The Township is actively working to fill the vacancy and address the salary compensation to improve staff retention.
- **Implementation Date:**





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February 2023

## MUNICIPAL SHARED COURT (continued)

### **Recommendation # 2:**

Tickets Assigned but Not Issued in excess of six months be reviewed for proper disposition.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Municipal Court at 80% of the Table of Organization and the vacancy resulted in a loss of 35 hours of production and productivity per week. The departmental stress created by the vacancy and low salaries compared to other courts also produced retention issues for new hires assigned to the Court. This ongoing condition resulted in 145 unissued tickets in excess of six months.
- **Corrective Action:**  
The Township is actively working to fill the vacancy and address the salary compensation to improve staff retention and provide sufficient staffing to review and resolve Tickets Assigned but Not Issue.
- **Implementation Date:**  
February 2023

### **Recommendation # 3:**

Follow-up procedures be implemented for tickets whether issued or assigned.

- **Explanation:**  
The Township Administrator maintained staffing levels in the Municipal Court at 80% of the Table of Organization and the vacancy resulted in a loss of 35 hours of production and productivity per week. The departmental stress created by the vacancy and low salaries compared to other courts also produced retention issues for new hires assigned to the Court. This ongoing condition resulted in 145 unassigned ticket.
- **Corrective Action:**  
The Township is actively working to fill the vacancy and address the salary compensation to improve staff retention and provide sufficient staffing to facilitate the disposition for tickets whether issued or assigned.
- **Implementation Date:**  
February 2023

