

# Township of Maplewood

MUNICIPAL BUILDING, 574 VALLEY STREET  
MAPLEWOOD, NEW JERSEY 07040-2691  
Telephone (973) 762-1820  
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JOSEPH KOLODZIEJ  
CHIEF FINANCIAL OFFICER

## ADMINISTRATION

### Recommendation # 1 (repeat finding):

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

- **Explanation:**  
Administration Department continued to work for favorable results for the expired NJ Transit lease agreement and the Maplewood Village Condominium Association agreement.
- **Corrective Action:**  
NJ Transit agreement is secured and the Maplewood Village Condominium Association negotiations are ongoing.
- **Implementation Date:**  
January 2024

### Recommendation # 2 (repeat finding):

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

- **Explanation:**  
Resignation of the Public Assistance Director resulted in missing files.
- **Corrective Action:**  
The County of Essex now administers the Public Assistance program for the Township of Maplewood.
- **Implementation Date:**  
July 2022

## MUNICIPAL CLERK

### Recommendation # 1 (repeat finding):

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

- **Explanation:**  
Suspension of the collection of marriage licenses fees and staffing vacancies in the Clerk's Office resulted in the oversight of the payment remittance on the amount due.
- **Corrective Action:**  
Clerk's Office will adjust the next report to include the deficiency and payment will be remitted with the next quarterly report and payment to the State of New Jersey.
- **Implementation Date:**  
April 2024



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## FINANCE DEPARTMENT

### Recommendation # 1 (repeat finding):

Cash collections and cash disbursements per the Tax Collector be reconciled to the records per the Treasurer's Office on a monthly basis.

- **Explanation:**  
A staff shortage resulted in decreased productivity in the Finance Department. Additional duties reassigned from the Administration Department had further decreased productivity.
- **Corrective Action:**  
As an interim measure, reconciliations have been outsourced with the recommendation of hiring an Accounting Assistant to perform monthly reconciliations.
- **Implementation Date:**  
June 2024

### Recommendation # 2 (repeat finding):

- Certain Federal and State Grants be reviewed and appropriate action taken as to their disposition.
- **Explanation:**  
Some but not all grants from this repeat finding have been canceled. The grants in question date back to 2014. Older grants must be reviewed by the Departments administering the grants to identify which can be collected and which that will be canceled.
- **Corrective Action:**  
The appropriate Department will contact the State to identify which grants must be closed and receivable balances will be canceled.
- **Implementation Date:**  
June 2024



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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:**  
Open older receivables are either due to expired lease agreements or police outside duty.
- **Corrective Action:**  
Renegotiated agreements will include disposition of these lease accounts receivable. The Township will continue to attempt to collect Police Outside Duty receivables.
- **Implementation Date:**  
June 2024

### **Recommendation # 4 (repeat finding):**

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

- **Explanation:**  
The employee who performed bank reconciliations on a monthly basis and prepared a sale check list retired on December 31, 2021 and has not been replaced.
- **Corrective Action:**  
More care will be taken to review outstanding checks older than 6 months and those checks will be canceled by resolution on a quarterly basis.
- **Implementation Date:**  
June 2024



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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 detailed list of Premiums on Tax Sales, Tax Title Lien Redemptions, and Builders' Escrow start at 2018. Items prior to this date are incomplete.
- **Corrective Action:**  
Items prior to 2018 will be canceled by resolution and escheat to the Township.
- **Implementation Date:**  
August 2024

### **Recommendation # 2:**

More care be exercised in posting the tax levy in the Tax Office

- **Explanation:**  
A clerical error attributed to a staff shortage resulted in posting an incorrect tax levy.
- **Corrective Action:**  
All tax levy postings will be reviewed for accuracy by 3 staff members.
- **Implementation Date:**  
June 2024



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## TAX COLLECTION DEPARTMENT (continued)

### **Recommendation # 3:**

That all daily cash receipt books and deposit slips be available for audit review.

- **Explanation:**  
Unable to locate two months of cash receipt books and deposits slips previously filed by the retired Assistant CFO.
- **Corrective Action:**  
Files are now easier to locate as they are additionally maintained digitally.
- **Implementation Date:**  
February 2023

### **Recommendation # 4:**

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:**  
Administrative fee was calculated on the current year revenue not the prior year revenue.
- **Corrective Action:**  
To avoid miscalculations, a review of PILOT billing by 2 staff members prior to invoicing will be implemented.
- **Implementation Date:**  
June 2024



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## COMMUNITY DEVELOPMENT

### Recommendation # 1:

The overpayment to the State of New Jersey for State Training Fees be reviewed and a determination be made as to proper disposition.

- **Explanation:**  
A clerical error resulted in filing a report and payment that created the overpayment.
- **Corrective Action:**  
Community Development staff will use the overpayment as a credit in a subsequent payment to the State of New Jersey.
- **Implementation Date:**  
April 2024

## FIRE DEPARTMENT

### Recommendation # 1:

All permits and turnover sheets for the Fire Department be available for audit review.

- **Explanation:**  
The merger between the South Orange Fire Department and Maplewood Fire Department and subsequent physical relocation resulted in misplaced files.
- **Corrective Action:**  
Fire Department no longer produces Maplewood records and Fire Prevention has now established their own record keeping.
- **Implementation Date:**  
January 2024



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## 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:**  
PSE&G and American Water continue to be problematic for collection in advance due to the nature of emergency work.
- **Corrective Action:**  
A recommendation will be presented to the Township Committee to outsource the administration, invoicing, and collection of outside duty employment in accordance with Local Finance Notice 2000-14.
- **Implementation Date:**  
June 2024

### **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:**  
PSE&G and American Water habitually remit payments late without referencing invoice numbers.
- **Corrective Action:**  
A recommendation will be presented to the Township Committee to outsource the administration, invoicing, and collection of outside duty employment in accordance with Local Finance Notice 2000-14.
- **Implementation Date:**  
June 2024



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## HEALTH DEPARTMENT

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

Dog license reports be filed with the State of New Jersey on a timely basis.

- **Explanation:**  
Staffing turnover resulted in new staff not aware of monthly deadlines.
- **Corrective Action:**  
Staff member now aware of deadline.
- **Implementation Date:**  
Jan 2024

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

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

- **Explanation:**  
2021 had an overpayment to the State of New Jersey for dog license fees that was reviewed and a calculation error resulted in applying a credit to a subsequent payment that resulted in an underpayment to the State of New Jersey.
- **Corrective Action:**  
A subsequent calculation determined the proper amount due and a check will be sent to the State of New Jersey.
- **Implementation Date:**  
April 2024

### **Recommendation # 3:**

All dog and cat applications be available for audit review.

- **Explanation:**  
In person and mailed applications were available but online applications remained online. Transition to new software resulted in previous online applications no longer accessible.
- **Corrective Action:**  
The Health Department will print all online applications and file with in person and mailed in applications.
- **Implementation Date:**  
January 2024





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## HEALTH DEPARTMENT (continued)

### Recommendation # 4 (repeat finding):

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

- **Explanation:**  
New staff not properly trained to produce online credit card payment reports to record the credit card payments to the cash receipts book.
- **Corrective Action:**  
All Health Department staff have completed training to run online payment reports and posting of tag numbers in the cash receipts book has resumed.
- **Implementation Date:**  
June 2023

## HEALTH AND COMMUNITY SERVICES DEPARTMENTS

### Recommendation # 1 (repeat finding):

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

- **Explanation:**  
Staffing turnover in the Health Department and vacancies in Community Services Department resulted in online credit card transactions not recorded in the respective cash receipts books.
- **Corrective Action:**  
Training provided to download credit card transaction reports on a daily basis and record in the respective cash receipts books and reported in daily turnover sheets.
- **Implementation Date:**  
June 2023



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## CUTURAL AFFAIRS

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

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

- **Explanation:**  
Cultural Affairs is an offsite facility processing transactions and remitting to finance daily. A spreadsheet is maintained at the facility to record deposits coming in and deposits returned. The turnover sheets utilized by the Finance Department only records cash and checks. Credit card deposits and subsequent refunds not sent to the Finance Department resulted in an incomplete list of security deposits.
- **Corrective Action:**  
The turnover sheet will be revised to include credit card transactions.
- **Implementation Date:**  
April 2024

## SWIMMING POOL UTILITY

### **Recommendation # 1:**

All receipts be recorded in the Cash Receipts Book for the Swimming Pool Utility.

- **Explanation:**  
The Swimming Pool is an offsite facility processing transactions and remitting to finance daily. Turnover sheets utilized by the Finance Department only records cash and checks. Credit card payments were not sent to the Finance Department resulting in incomplete recording of receipts.
- **Corrective Action:**  
The turnover sheet will be revised to include credit card transactions.
- **Implementation Date:**  
June 2024



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## MUNICIPAL SHARED COURT

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

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

- **Explanation:**  
The Court had an extended staffing vacancy that resulted in late general account payments.
- **Corrective Action:**  
The Court is now fully staffed and will pay month end liabilities in a timely manner.
- **Implementation Date:**  
February 2023

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

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

- **Explanation:**  
The Court had an extended staffing vacancy that created a backlog of tickets.
- **Corrective Action:**  
The Court hired temporary staff using P.O.A.A. funds to clear the backlog.
- **Implementation Date:**  
February 2023

### **Recommendation # 3:**

All Case Management Reports be available for audit review.

- **Explanation:**  
The Court had an extended staffing vacancy that resulted in misplaced Case Management Reports.
- **Corrective Action:**  
The Township filled the vacancy and records have since been located and properly filed.
- **Implementation Date:**  
February 2023

