TOWNSHIP OF ROCHELLE PARK
LETTER OF COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

Our general comments with respect to the examination and any error, omission, irregularity, violation of law, discrepancy or other nonconformity to the law or regulation found during the examination are herewith set forth.

Prior Year Findings Unresolved

Finance

Finding – Our audit of Other Trust Fund escrow deposits and miscellaneous reserve account balances revealed numerous prior year inactive accounts.

Recommendation – Escrow deposits and miscellaneous reserve account balances be reviewed and prior year inactive accounts be cleared of record.

Finding – Our audit revealed that local fire safety inspection fee revenues are being deposited into the Other Trust Fund account and not transferred to the Current Fund in a timely manner.

Recommendation – Local Fire Safety Inspection Fee revenues be transferred from the Other Trust Fund to the Current Fund in a timely manner.

Municipal Court

Finding – Our audit revealed checks issued from the General and Bail accounts required only one (1) authorized check signature.

Recommendation – Checks issued from the General and Bail accounts require at least two (2) authorized check signatures.

Finance

Finding – Our audit of Police Outside Duty Services revealed the following:

- A receivable trial balance by vendor is not maintained.
- Payroll charges for Police Outside Duty are not transferred from the Other Trust Fund in exact amounts of the payroll services rendered.

Recommendation – A formal trial balance be maintained for balances due from Police Outside Duty vendors. In addition, payroll charges be transferred to the payroll account in exact amounts of the payroll services rendered.

Finding – Our audit of the Township Affordable Housing reserve revealed that the annual financial report and spending plan were not updated with the State.

Recommendation – The Township's activity in the Affordable Housing reserve account be reported in the annual financial report and spending plan required to be filed with the State.

Purchasing

Finding – Our audit revealed that purchases and contracts through cooperative purchasing agreements in excess of the bid threshold were not approved by Township resolution.

Recommendation – Purchases and contracts awarded through cooperative purchasing agreements in excess of the bid threshold be approved by Township resolution.