



**NEW JERSEY OFFICE OF THE STATE COMPTROLLER**  
**CORRECTIVE ACTION PLAN**  
**IRVINGTON TOWNSHIP**

Rec Number	Recommendation	Corrective Action	Method of Implementation	Person Responsible for	Anticipated Date of
1	Comply with statutory and regulatory requirements for the prompt completion and submission of financial information.	The Township should have its 2022 Audit completed by the end of April 2024; the Township shall have the 2023 Audit initiated in July 2024 and completed by the end of September 2024; The AFS will be completed by the end of May 2024; Budget Introduced in May 2024 with Adoption in July 2024. The Township introduced an ordinance as it relates to its budget process to ensure more timely completion and submission of the budget(see attached).	When the Vauss Administration was sworn into office on July 1, 2014 the Audit for Calendar Year 2012 had been adopted on February 25, 2014. The Administration has worked with its auditor, Samuel Klein, to catch up on its audits and comply with State law. These efforts were slowed down by the [sic] Covid pandemic in 2020 and 2021. However, the Administration reached an agreement with its Auditors to finalize the 2022 Audit by May 2024 and to begin the 2023 Audit in July of 2024 (to be completed in September 2024). The reason for starting the 2023 Audit in July instead of immediately is to allow the Township to make required adjustments to its records and balances based on the 2022 audit. Once the Township receives the 2022 Audit, it will have its audited beginning balances for 2023 and can complete the AFS due in 2024. The Administration will also be able to introduce its budget for 2024 in May. The Township has completed its departmental budget hearings and is in the process of making budgetary cuts (Special meeting May 16, 2024) to ensure a balanced budget is introduced with the appropriate figures at the May 20, 2024 meeting.	Musa Malik, Business Administrator and Faheem Ra'oof, CFO	April 2024 - September 2024
2	Take all necessary action, which may include staffing changes or the hiring of consultants, to correct known deficiencies and eliminate recurring audit findings.	1. The Township filed tenure charges against its previous Tax Collector (TC) to have the TC demoted; 2. The Township hired a new TC in March 2021; 3. The Township turned over the entire Tax Collector staff between 2020 - 2023 and now has 3 individuals with the TC certification; 4. The Township has written a new Tax Collector Manual (2021) with internal procedures on which all staff are trained (see attached); 5. The Township has sent 3 additional staff members to obtain their Tax Collector Certification, with 1 staff member presently enrolled in classes; 6. In order to exercise more fiscal oversight since 2019 the Business Administrator has obtained his QPA License and has completed 9 of 9 CMFO Rutgers courses, with the intent to obtain his CMFO State Certification by 2025 (see attached e.g.); 7. Tax Collector continues his CEUs and is active with the TCTANJ; 8. In the Revenue and Finance Division, the Township hired an employee in 2020 with a CPM to manage the cashbooks of each department and ensure proper and timely cash turnovers and record keeping (see attached); 9. the Township changed the qualifications for Division of Revenue and Finance staff from Keyboarding Clerk I to Account Clerk, with a requirement to have a financial background and either hired new clerks or transferred staff from other departments into the Bureau of Accounts Payable and Licensing/Permits to oversee the issuance of permits and the receipt of cash; 10. the Comptroller has obtained her QPA, Tax Collector and CMFO license since 2020; and 11. in 2018 the Township hired another clerk who also has her CMFO license to process the bank reconciliations.	Already Implemented. The Township shall monitor its progress through Audit findings it receives and will enhance training and make further changes accordingly. The Township is presently looking at enhancing its Finance staffing level by bringing in a consultant and hiring an additional Account Clerk.	Musa Malik, Business Administrator, Faheem Ra'oof, CFO, Audrey Lyon, Comptroller, and Tyrone Young, CTC	Implemented and ongoing.

Rec Number	Recommendation	Corrective Action	Method of Implementation	Person Responsible for	Anticipated Date of
3	Perform a formal review of the Township's policies and procedures related to accounting and financial reporting. Design and implement detailed policies and procedures to address known deficiencies and comply with statutes and regulations.	There is a New Tax Collector Manual which was effective December 2021 and which is updated each year. There is an Employee Handbook, which is updated each year. The Township has an annual Purchasing Manual that is updated by the QPA. The Business Administrator has consolidated all financial reports and record keeping into a single folder on the Township server in order to have all reports run and saved in a central location to more easily review for accuracy and to provide to the Township Auditor. The Township has also enacted the following changes in its financial procedures since 2020: a. passed resolution regarding Tax Liens to expedite the process and resolve issues with postings (see attached); b. passed a resolution allowing for the cancelations of tax liens under \$10.00 to clean up our books/record keeping (see attached); c. the Township starting regularly passing resolutions (2022, 2023 and 2024) to lapse premiums to the Township (see attached); and d. for the first time in 2024 the Tax Collector will be reconciling the Tax Collector bank account, which was not occurring [ <i>sic</i> ] in previous years. The Divisions of Revenue and Finance and Tax Collector have revised the process for cash turnover, posting and deposits and made other changes, such as not accepting cash, starting remote deposits, changing how the batches are performed and having deposits picked up by armored [ <i>sic</i> ] truck rather than delivered by staff (see attached). The cash turnover sheets were also made uniform across all departments in 2023 to reduce confusion and ensure accurate and consistent deposits to the correct accounts (see attached).	Implemented and ongoing. The Township shall monitor its progress through Audit findings it receives and will enhance training and make further changes accordingly.	Musa Malik, Business Administrator; Faheem Ra'Oof, CFO; Audrey Lyon, Comptroller; and Tyrone Young, CTC	2020 - Present and continuing thereafter.
4	Provide training to ensure consistent and effective employee evaluations.	The Township shall hire a consultant to establish new criteria upon which to base performance of staff involved with the Township's finances to ensure proper evaluation of duties relative to the position and to provide training on the new evaluation tool/criteria.	Township will seek quotes or proposals from qualified HR/Personnel vendors.	Musa Malik, Business Administrator; Ramon Rivera, Township Attorney	7/1/2024
5	Perform a review of Township fiscal operations to determine if the current staff and staffing levels are appropriate to meet the Township's needs. Hold employees accountable who fail to meet the requirements of their job titles or Township goals through evaluations and appropriate disciplinary measures.	The Township shall seek proposals from vendors to perform an evaluation of the overall Township finance operations and make recommendations, which the Administration can implement. The Township Attorney shall conduct a training on the proper procedure for major/minor discipline under NJ Civil Service Rules and relevant tenure laws.	The Township shall advertise for RFPs for the finance consultant; the Township Attorney shall conduct the training.	Faheem Ra'Oof, CFO; Ramon Rivera, Township Attorney	RFPs June 2024; Training May 13, 2024.

Rec Number	Recommendation	Corrective Action	Method of Implementation	Person Responsible for	Anticipated Date of
6	Identify all Township positions that require an employee to hold a license or certificate. Obtain copies of all valid certificates or licenses for Township records. Take disciplinary action, as necessary, in the absence of a valid certificate or license.	Annually require a certification of continued licensing from staff, via a signed certification (see attached).	The Business Administrator initiated this process to review licenses of staff after being notified by the OSC of a potential licensing issue within the Finance Division. The Administration has since identified all positions requiring a license and the attached document is the result of that. This document shall be emailed at the beginning of the year and must be returned by January 31st of each year.	Musa Malik, Business Administrator	5/6/2024 and ongoing.
7	Develop a process to identify vendors that have the potential to create conflicts of interest between the Township and its employees and officers. The Township should discontinue contracts that create conflicts of interest as soon as possible in a fiscally prudent manner that minimizes the disruption of any essential Township services.	The Township will not renew its lease with BSR Group, LLC, the entity which owns 660 Stuyvesant Avenue, Irvington, NJ 07111. Further, the Township has also put the lease for office space out for bid as of April 3, 2024. The Township shall change its employee handbook to ensure that all staff are aware of the requirement to disclose any familial/business relationships with any vendor seeking to do business with the Township upon becoming aware of the same. Further, the Township will require each potential vendor to disclose any familial/business relationship with any employee or officer, via a "conflict check" document drafted by our Township Attorney (see attached).	Update employee handbook; Integrate conflict check form with all public advertisement(s) for bids/RFPs.	Musa Malik, Business Administrator; Althea Headley, Purchasing Agent; Ramon Rivera, Township Attorney	April 3, 2024 and ongoing.

**Agency Official Name:**

Musa Malik

**Signature:**

*Musa Malik*

**Title:**

Business Administrator

**Date:**

Friday, May 17, 2024