

**COUNCIL OF THE BOROUGH OF ENGLEWOOD CLIFFS
BERGEN COUNTY, NEW JERSEY**

**RESOLUTION
RESOLUTION NO. 2026-184**

**TITLE: RESOLUTION ACCEPTING THE CORRECTIVE ACTION PLAN FOR CALENDAR
YEAR 2025 FINANCIAL AUDIT**

WHEREAS, in accordance with the requirements of the Single Audit Act and regulations of the Division of Local Government Services, all municipalities are required to prepare and file a Corrective Action Plan; and

WHEREAS, this plan must be filed with the Director of Local Government Services in accordance with regulations established by the Division; and

WHEREAS, such a plan was prepared by the Chief Financial Officer and reviewed by the Mayor and Council of the Borough of Englewood Cliffs;

NOW, THEREFORE, BE IT RESOLVED that the CY-2025 Corrective Action Plan, listed below, be approved by the Mayor and Council of the Borough of Englewood Cliffs, and filed with the Director of Local Government Services.

Audit Findings and Recommendations

1. All grant and contributions receivable be reviewed and assessed for collectability and cancelled if necessary.
2. Greater efforts be made to charge appropriated grant reserves for allowable expenditures.
3. All deferred charges be raised in the subsequent year's budget.
4. The Borough receive estimated payments for private-duty prior to the performance of police work, in accordance with N.J.A.C. 5:30-8.6(h).
5. Greater care be taken to ensure that sufficient funds are available prior to expenditures being processed.
6. The General Capital Fund improvement authorizations ledger be adjusted to reflect audit balances.
7. Management should maintain a general ledger for Borough funds, which incorporates the original book of entry and subsidiary ledgers to constitute a complete accounting system. The records should be accurate and be maintained on a monthly basis.
8. Bank reconciliations should be verified on a monthly basis to the respective general ledger to ensure all transactions have been accounted for and all reconciling items be reviewed and adjusted timely.
9. All goods/services be encumbered prior to being ordered.
10. All purchases in excess of the bid threshold should be awarded by resolution as required by N.J.S.A. 40A: 11-6.1.

11. Borough officials should develop and implement policies and procedures concerning the award of professional service contracts to ensure compliance with all Pay-to-Play Compliance Regulations when awarding professional service contracts.

12. Documents related to bids and quotes for goods and services be made available for review at time of audit.

13. Tax Court judgments be refunded in a timely manner.

14. Court personnel take steps to ensure that all tickets that are assigned but not issued over 181 days be recalled and either destroyed or reassigned to other officers.

CORRECTIVE ACTION PLAN:

Chief Financial Officer under the direction of the Borough Administrator and the Auditor will review the audit findings and take the necessary actions as outlined in the recommendations above, formulate a plan so the findings are not repeated for the current year's audit.

CERTIFICATION

I hereby certify that this resolution, consisting of 1 page(s), was adopted at the Regular Meeting of the Borough Council of the Borough of Englewood Cliffs, held on this 8th day of July 2026.

	Moved	Second	Ayes	Nays	Abstain	Absent
Biegacz			✓			
Liang		✓	✓			
Patel			✓			
Kapsaskis	✓		✓			
Lee			✓			
Koutroubas			✓			
Mayor Park						



Mark Park
Mayor



Beauty Nadim, RMC/CMR
Municipal Clerk