

RECOMMENDATIONS

1. That purchases be made only after approval of purchase order.
- 2.* That old receivable balances in General Capital Fund be reviewed and proper action be taken.
- 3.* That old grant receivable and reserve balances be reviewed and proper action be taken.
4. That cash deficits for ordinances over 5 years old in the General Capital Fund be funded.

RECOMMENDATIONS - RECREATION COMMISSION

1. That sales tax not be paid on all purchases.

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A Corrective Action Plan, which outlines actions the Borough of North Haledon will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the Borough Clerk of the Borough of North Haledon within 45 days of this notice.

The above summary of synopsis was prepared from the Report of Audit of the Borough of North Haledon, County of Passaic, for the calendar year 2014

This report, submitted by Charles J. Ferraioli, Jr., C.P.A., R.M.A., of the firm Ferraioli, Wielkotz, Cerullo&Cuva, is on file at the Borough Clerk's Office and may be inspected by any interested person.

Clerk