

RESOLUTION 2008-676

WHEREAS, the 2007 Audit was prepared and presented to the Barnegat Township Committee, and

WHEREAS, A Corrective Action Plan has been submitted to the Township Committee of the Township of Barnegat covering all the findings and recommendations in the audit report in accordance with Federal and State requirements,

NOW THEREFORE BE IT RESOLVED, that the Township Committee of the Township of Barnegat, County of Ocean approves the Corrective Action Plan for the 2007 Audit.

CERTIFICATION

I, Kathleen T. West, Clerk of the Township of Barnegat, County of Ocean, do hereby certify that the foregoing Resolution was duly adopted by the Township Committee of said Township at their regular meeting held on the 15th day of December, 2008 in the Municipal Complex, 900 West Bay Ave., Barnegat, New Jersey.

Kathleen T. West
Municipal Clerk

FINDING #1

1. **Description:** There are a number of deficiencies in the general ledger.
2. **Analysis:** That internal controls be enhanced to ensure that all general ledger transactions and balances are in agreement with the underlying financial activity.
3. **Corrective Action:** We have enhanced our internal controls with the assistance of the auditor. The general ledger was reviewed and the necessary adjustments were made to ensure that all transactions and balances are in agreement.

FINDING #2

1. **Description:** There are a number of interfunds on the December 31 balance sheets.
2. **Analysis:** That an effort be made to liquidate all interfunds prior to December 31.
3. **Corrective Action:** We will try to make every effort to liquidate these funds in the future by year end.

FINDING #3

1. **Description:** The corrective action plan was not approved for 2005 Township Audit.
2. **Analysis:** The corrective action plan is due sixty (60) days after the filing of the Audit Report.
3. **Corrective Action:** We will make every effort to implement our corrective action plan timely.

FINDING #4

1. **Descriptions:** The Building Department is not depositing funds within the forty-eight hours required by state statute. It was also noted that such proceeds were not kept in a secure place.
2. **Analysis:** That the Building Department establish internal controls to ensure that deposits are kept in a secure area and made in a timely manner.
3. **Corrective Action:** We have reviewed these procedures with the Building Department and a lock box was placed in the office to secure such proceeds and deposits will be made timely.

FINDING #5

1. **Description:** The payroll bank account was not properly reconciled on a timely basis.
2. **Analysis:** That internal controls be enhanced to ensure that the payroll bank account is properly reconciled on a timely basis.
3. **Corrective Action:** We recognize the problem and the payroll accounts will be reconciled timely in the future.

FINDING #6

1. **Description:** The analysis of payroll agency transactions and related balances were not in agreement with actual cash activity during the year.
2. **Analysis:** That internal controls be enhanced to ensure that payroll agency transactions are properly recorded and analyzed
3. **Corrective Action:** We have analyzed the agency account and will continue to do so when reconciling the payroll accounts.

FINDING #7

1. **Description:** There were several instances noted where there was no support available substantiating required State "Dedication by Rider" approval of certain Trust Funds.
2. **Analysis:** That internal controls be enhanced to ensure that all trust funds spending reserves have proper State of New Jersey "Dedication by Rider" approvals.
3. **Corrective Action:** All supporting documents were secured for the Trust Funds.

FINDING #8

1. **Description:** Through inquiry it was determined that professional appointments made by the Planning and Zoning Board were not advertised as required by statute.
2. **Analysis:** That internal controls be enhanced to ensure that all professional appointments made by the Planning and Zoning Board be advertised.
3. **Corrective Action:** All Planning and Zoning professional appointments will be advertised.