

**RESOLUTION 2013-390**

**RESOLUTION OF THE TOWNSHIP OF BARNEGAT,  
COUNTY OF OCEAN, STATE OF NEW JERSEY,  
APPROVING THE CORRECTIVE ACTION PLAN FOR 2011**

**WHEREAS**, the 2011 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 2011 Audit.

**CERTIFICATION**

I, Sharon L. Auer, Acting Municipal 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 a special meeting held on the 26th day of September , 2013 in the Municipal Complex, 900 West Bay Ave., Barnegat, New Jersey.

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Sharon L. Auer  
Acting Municipal Clerk

**Barnegat Township      Ocean County**

**Finding #1**

**Description:** Township general ledger was incomplete and transactions recorded as bank reconciling adjustments.

**Analysis:** That internal controls be enhanced to ensure that all transactions are included in the general ledger.

**Corrective Action:** The Township will take the necessary steps to ensure accurate recording of all transactions to the general ledger.

**Finding #2**

**Description:** There are a number of interfunds on the December 31 balance sheets.

**Analysis:** That an effort be made to liquidate all interfunds prior to December 31.

**Corrective Action:** The Township will attempt to make every effort to liquidate these funds in the future by year end.

**Finding #3**

**Description:** The Construction Department is not depositing funds collected within the forty-eight hours as required by statute.

**Analysis:** That the Construction Department establish internal controls to ensure that deposits are made within forty-eight (48) hours as required by statute.

**Corrective Action:** The Township has reviewed the procedures with the office to ensure that all future deposits will be made timely.

**Finding #4**

**Description:** Several budget transfers made in 2011 were memorialized in the Township minutes in 2012.

**Analysis:** That budget transfers be memorialized in the township minutes prior to year end.

**Corrective Action:** The Township will enhance its controls to ensure that all transfers for the year are memorialized by year end.

**Finding #5**

**Description:** Informal partial payment agreements are being given for certain recreation fees charged and not being formally tracked.

**Analysis:** That partial payment agreements not be utilized unless authorization and policies are established by the Township governing body. It is further advised that an analysis of unpaid individuals be established and that balances be collected.

**Corrective Action:** Township has adopted an ordinance establishing a partial payment and a family discount payment plan. Recreation Department personnel are recording all payments to department established ledgers.

#### **Finding #6**

**Description:** Cash reconciliations were not performed in a timely manner in the Municipal Court.

**Analysis:** That internal control procedures be enhanced to ensure that cash reconciliations are performed on a timely basis.

**Corrective Action:** The Township has appointed a new Court Administrator and Deputy Administrator which will ensure that all future cash reconciliations are completed timely.

#### **Finding #7**

**Description:** Several instances were noted where newly established time payment agreements lacked evidence of the judge's approval.

**Analysis:** That internal control procedures be enhanced to ensure that all time payment agreements contain evidence of the judge's approval.

**Corrective Action:** The Township will enhance its internal controls to include the judge's approval on all time payment agreements.