

RESOLUTION 2014-330

**RESOLUTION OF THE TOWNSHIP OF BARNEGAT,
COUNTY OF OCEAN, STATE OF NEW JERSEY,
SUBMITTING A CORRECTIVE ACTION PLAN TO
THE BARNEGAT TOWNSHIP COMMITTEE**

WHEREAS, the 2012 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 2012 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 24th day of July, 2014 in the Municipal Complex, 900 West Bay Ave., Barnegat, New Jersey.

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: Municipal court established time payment agreements that lacked the judge's approval.

Corrective Action: None, corrective action taken in 2013

Finding #5

Description: Contract awarded without the formal process of advertised bids.

Analysis: That internal controls be enhanced to identify and apply the provisions of the law.

Corrective Action: The Township will make every effort to ensure that it is complying with the provisions of the NJ Local Public Contracts law.

