

Resolution 2010 - 251

Whereas, the Township Committee of the Township of Ocean, County of Ocean, State of New Jersey in accordance with the New Jersey Department of Community Affairs of the Division of Local Government Services Directive 92-15, hereby approves the following Corrective Action Plan prepared by the Chief Financial Officer.

Finding 2009-1

The Township has not established a fixed assets accounting and reporting system.

Response:

The Township has contracted with the American Appraisal Associates Inc. to inventory the Township's fixed assets. The start date is August 2010.

Finding 2009-2

During our audit of the Township Clerk's office, we noted that the Marriage License Reports were not filed timely and quarterly reports are not in agreement with the general ledger.

Response:

The Clerks office will make ever effort to file the quarterly reports timely, and will work with the Finance Officer to insure general ledger compliance.

Finding 2009-3

As it relates to the Police Department, there is no ordinance for fees collected for postage and envelopes.

Response:

The Township, Clerk and Attorney are working on an ordinance that will address the above finding.

Finding 2009-4

As it relates to the Police Department, revenue collected had no description of fees collected.

Response:

The Finance Officer met with the Police Records Clerk, all receipts will now include a description in the memo section of the receipt stub.

Finding 2009-5

The General Ledger is not in agreement with the Sewer Utility Collectors Reports.

Response:

It was discovered that the reports used combined both water and sewer information. The technical problem has been addressed. Different reports generated by the collector's office along with adjusting entries should correct the above finding.

Finding 2009-6

Cancellations of appropriations were not in agreement with the Townships adopted resolution.

Response:

The Finance Officer will make entries after the resolution is certified.

Finding 2009-7

The General Ledger is not in agreement with the Water Utility Collectors Report.

Response:

It was discovered that the reports used combined both water and sewer information. The technical problem has been addressed. Different reports generated by the collector's office along with adjusting entries should correct the above finding.

Finding 2009-8

Deferred Charges-Expenditures without an appropriation and over expenditure of appropriations exist.

Response:

This was the result of the Finance Officer not making a journal entry for accrued interest in the water general ledger.

Finding 2009-9

During the audit of the Municipal Court we noted tickets assigned to an officer but not issued are outstanding for more than 6 months.

Response:

The Court Administrator is aware of this finding and will continue to request unused ticket books from the Police Department. This will allow the ticket books to be reassigned.

CERTIFICATION

I, Diane B. Ambrosio, Municipal Clerk of the Township of Ocean, County of Ocean, State of New Jersey, do hereby certify that the foregoing Resolution was duly adopted by the Governing Body at a Regular Meeting held on the 12th day of August 2010.

Diane B. Ambrosio, RMC Ocean Township