

## **Resolution 2011 - 187**

**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 2010-1**

**During the audit several cash disbursements tested were not encumbered prior to receipts of goods or services,**

#### **Response:**

The Township Administrator and Finance Officer have spoken to the department heads and emphasized the importance of the encumbrance system. It will also be noted in the paper work if the purchase was made under an emergent situation. Also, revised resolutions are being done to adjust the purchases with respect to the in house vendor accounts.

### **Finding 2010-2**

**During our audit of the Township's Water and Sewer Funds receivable general ledgers were not in agreement with the Utility Collector's records.**

#### **Response:**

The Finance office has been working with the Utility Collector, to reconcile with interfunded journal entries the automatic crossover of over payments made in the system program. The Township is looking into combining the water and sewer utility into one utility fund.

### **Finding 2010-3**

During the audit of the Townships Fixed assets, we noted that the land belonging to the forms Municipal Utility Authority was still in the name of the Authority.

#### **Response:**

The Assessor is aware of this finding and is in the process of changing the properties into the name of the Township

**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 12<sup>th</sup> day of May 2011.

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Diane B. Ambrosio, RMC Ocean Township