

TOWNSHIP OF WASHINGTON
BERGEN COUNTY, NEW JERSEY

RESOLUTION NO. 18-270

CORRECTIVE ACTION PLAN 2017 AUDIT

WHEREAS, the 2017 Annual Audit of the Township of Washington, conducted by Louis C. Mai CPA & Associates, Certified Public Accountants, contained certain recommendations requiring action; and

WHEREAS, these recommendations have been reviewed by the Chief Financial Officer; and

WHEREAS, Local Finance Notice CFO-97-16 issued November 19, 1997 by the Division of local Government Services requires that all municipalities prepare and submit a Corrective Action Plan as part of the annual audit process; and

WHEREAS, the Chief Financial Officer, in accordance with the requirements promulgated by the New Jersey Division of Local Government Services, has developed a Corrective Action Plan to address the findings and recommendations listed by the auditors for approval by the governing body within sixty (60) days of receipt of the audit report received June 29, 2018; and

NOW, THEREFORE, BE IT RESOLVED by the Township Council of the Township of Washington, Bergen County, New Jersey, that the Corrective Action Plan for the 2016 Annual Audit, hereto attached, is hereby approved and accepted; and

BE IT FURTHER RESOLVED that the Township Clerk is hereby directed to transmit a certified copy of this resolution and its attachments to the Director of the Division of Local Government Services.

ATTEST:

APPROVED:

TOWNSHIP COUNCIL OF THE
TOWNSHIP OF WASHINGTON


Susan Witkowski
Township Clerk

BY 
Michael DeSena
Council President

DATED: August 6, 2018

MOTION		SECOND		COUNCIL	AYES	NAYES	ABSTAIN	ABSENT
Bruno		Bruno		Bruno				X
Cascio		Cascio		Cascio		X		
Cumming		Cumming	X	Cumming	X			
DeSena		DeSena		DeSena	X			
Ullman	X	Ullman		Ullman	X			

Name of Municipality: Township of Washington
County: Bergen
Date of Audit Report: December 31, 2017
Date Report is Received: June 29, 2018
Finding Number: 1
Description: The building department should not have signed checks which are payable to the township with amounts not completed and all monies received should be deposited within 48 business hours of receipt.
Corrective Action: A meeting will be held with the Building Department Staff to review the procedures regarding bank reconciliations and proper check handling. Periodic checks will be made to ensure adherence.
Implementation Date: August 1, 2018

Name of Municipality: Township of Washington
County: Bergen
Date of Audit Report: December 31, 2017
Date Report is Received: June 29, 2018
Finding Number: 2
Description: The fixed asset list should be reconciled to the financial statements.
Corrective Action: The fixed asset list will be updated and reconciled by the Chief Financial Officer.
Implementation Date: December 31, 2018

Name of Municipality: Township of Washington
County: Bergen
Date of Audit Report: December 31, 2017
Date Report is Received: June 29, 2018
Finding Number: 3
Description: Accounting reclassifications should be reflected in the subsidiary ledgers.
Corrective Action: Update posting procedures so that all transactions flow through the subsidiary ledgers.
Implementation Date: December 31, 2018

Name of Municipality: Township of Washington
County: Bergen
Date of Audit Report: December 31, 2017
Date Report is Received: June 29, 2018
Finding Number: 4
Description: The deficit in the payroll deduction payable trust should be funded.
Corrective Action: Deficit in payroll deduction payable trust will be funded.
Implementation Date: October 31, 2018

Name of Municipality:	Township of Washington
County:	Bergen
Date of Audit Report:	December 31, 2017
Date Report is Received:	June 29, 2018
Finding Number:	5
Description:	Municipal Court: Violation schedules should be posted where fines are to be paid. The reconciled bail account should agree to the cash bail on hand per the cashbook.
Corrective Action:	Violation schedules will be posted near Municipal Court payment window. The Court Administrator will reconcile the cash balances in the bail account to the cashbook.
Implementation Date:	December 31, 2018