


BOROUGH OF FRANKLIN  
COUNTY OF SUSSEX  
RESOLUTION 2019-80

**WHEREAS**, a Corrective Action Plan for the Audit Report Year of 2018 has been prepared and filed by Chief Financial Officer, Monica Miebach; and

**WHEREAS**, said Plan has been reviewed by the Mayor and Council of the Borough of Franklin.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Borough of Franklin that the Corrective Action Plan for the Audit Report Year of 2018 is accepted and approved for filing in the Borough Clerk's Office.

**CERTIFICATION:** I, Darlene J. Tremont, Municipal Clerk of the Borough of Franklin, in the County of Sussex, State of New Jersey do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Governing Body of the Borough of Franklin at a regular meeting held on September 10, 2019.

  
\_\_\_\_\_  
Darlene J. Tremont, Municipal Clerk

RECORD OF COUNCIL VOTES				
COUNCIL MEMBER	AYES	NAYES	ABSTAIN	ABSENT
JOSEPH LIMON				X
JOHN POSTAS	X			
STEPHEN SKELLENGER	X			
GILBERT SNYDER	X			
GLENN SOULES				X
STEPHAN ZYDON JR.	X			
MAYOR GIORDANO (Tie Only)				

BOROUGH OF FRANKLIN  
CORECTIVE ACTION REPORT  
2018 AUDIT REPORT

Borough of Franklin  
August 2019

Sussex County

Date of Audit Report  
August 8, 2019

---

Finding #1 Finance

1. Description: That adequate segregation of duties within the Tax Collector and Water/Sewer Utility Collector Departments be maintained.
2. Analysis: Due to the limited number of employees within the Tax Collection and Water/Sewer Utility Collection departments there is not always a segregation of duties
3. Corrective Action: The Borough will strengthen internal control within reason of costs, benefits derived and budget constraints.
4. Implementation Date: August 9, 2019.

Finding #2 Finance

1. Description: That requisition/purchase orders be issued prior to the purchase of goods or services rendered.
2. Analysis: Some purchases were made prior to the funds being encumbered.
3. Corrective Action: That all purchase orders are encumbered prior to the purchase being made. Blanket purchase orders will be maintained.
4. Implementation Date: August 9, 2019.

Finding # 3 Recreation

1. Description: That the Recreation Department properly account for the Franklin Pond collection of annual badges, daily wrist bands and concession stand monies.
2. Analysis: Due to seasonal staffing and lack of procedures in place. Cash Receipts were not maintained properly.
3. Corrective Action:- A cash register has been installed in the municipal building for collection of annual badges and daily wristbands. The concession stand is not in operation in 2019.
4. Implementation Date: June 12, 2019.