

Borough of Franklin, County of Sussex


Resolution #2023-92

WHEREAS, a Corrective Action Plan for the Audit Report Year of 2022 has been prepared and filed by Chief Financial Officer, Michelle LaStarza; 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 2022 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 July 18, 2023.



 Darlene J. Tremont, Municipal Clerk

RECORD OF COUNCIL VOTES				
COUNCIL MEMBER	AYES	NAYES	ABSTAIN	ABSENT
CONCETTO FORMICA	X			
RACHEL HEATH	X			
JOSEPH LIMON	X			
JOHN POSTAS	X			
STEPHEN SKELLENGER	X			
GILBERT SNYDER	X			
MAYOR SOWDEN (Tie Only)				

Attachment to Resolution 2023-92

**BOROUGH OF FRANKLIN
COUNTY OF SUSSEX
CORRECTIVE ACTION PLAN
2022 AUDIT REPORT**

Finding #1 Finance

1. Description: That adequate segregation of duties for the various departments/offices of the Borough be reviewed in order to improve internal control.
2. Analysis: Due to the limited number of employees within the Finance, Tax Collection and Water/Sewer Utility Collection departments there is not always an ideal segregation of duties.
3. Corrective Action: The Borough will reassign duties within the finance department and limit/document instances where coverage of the Tax/Water Department is necessary.
4. Implementation Date: July 18, 2023

Finding # 2 Finance

1. Description: That Reconciling items are properly supported and the general ledger is supported by the receipts ledger.
2. Analysis: Reconciling items have been carried forward since 2021 and 2022 receipts were not always posted to the receipts ledger.
3. Corrective Action: The CFO will cancel reconciling items by resolution and all receipts will be posted to the receipts ledger.
4. Implementation Date: Resolution will be drafted and approved by 12/31/23

Finding # 3 Finance

1. Description: That Federal and State Grant Fund appropriated reserves be monitored to prevent over expenditures.
2. Analysis: A body armor purchase was made from the incorrect account.
3. Corrective Action: Grant expenditures will be monitored more closely.
4. Implementation Date: 7/18/2023

Finding # 4 Finance

1. Description: That dog license fees be remitted to the State Treasurer on a monthly basis.
2. Analysis: There were several months that remained unpaid at December 31, 2022.
3. Corrective Action: All 2022 outstanding items have been paid and all 2023 fees are being paid monthly.
4. Implementation Date: 06/28/2023