

**TOWNSHIP OF CHESTERFIELD
RESOLUTION 2019-10-9**

**RESOLUTION APPROVING THE CORRECTIVE ACTION PLAN IMPLEMENTED
AS A RESULT OF THE 2018 MUNICIPAL AUDIT REPORT**

WHEREAS, the 2018 Annual Audit of the Township of Chesterfield conducted by Robert S. Marrone, CPA/RMA of Bowman & Company LLP contained curtailed recommendations requiring action; and

WHEREAS, these recommendations have been reviewed by the Township's Finance Officer; and

WHEREAS, the Finance Officer, in accordance with the requirements promulgated by the New Jersey Division of Local Government Services has developed a plan to address the recommendations listed by the Auditor;

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Chesterfield in the County of Burlington and State of New Jersey that the Corrective Action Plan for the 2018 Annual Municipal Audit, hereto attached, is hereby approved and accepted;

BE IT FURTHER RESOLVED that the Township Clerk is hereby directed to transmit a certified copy of this Resolution and it's attachments to the New Jersey Division of Local Government Services.

CHESTERFIELD TOWNSHIP COMMITTEE

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I, Caryn M. Hoyer, Clerk of the Township of Chesterfield in the County of Burlington and State of New Jersey do hereby certify the foregoing Resolution to be a true and accurate copy of the Resolution approved by the Township Committee at a duly advertised meeting held on October 24, 2019 at which a quorum was present.

Caryn M. Hoyer, RMC  
Township Clerk

**TOWNSHIP OF CHESTERFIELD**  
**CORRECTIVE ACTION PLAN**  
**RESULTING FROM 2018 AUDIT FINDINGS**

**Finding 2018-001    Operating Deficit in the Reserve for Animal Control Expenditures**

N.J.S.A. 40A:4-39 allows for dedications by rider to be hereby anticipated as revenue and hereby appropriated, however, N.J.S.A. 40A:4-4-57 indicates that expenditures cannot be made in excess of the amount appropriated for such purpose.

**Recommendation**

That all disbursements for the Reserve for Animal Control Fund Expenditures be reviewed for adequate funds prior to remittance.

**Explanation and Corrective Action**

Animal Control Reports due to the State will be timely filed with the State and the Finance Department. This will ensure funds are available for expenditures.

**Implementation Date**

Corrective action has already been implemented

**Finding 2018-002    Fixed Assets**

New Jersey Administrative Code 5:30-5.6 requires that all local governments establish and maintain a fixed asset accounting and reporting system.

**Recommendation**

The Township should review their internal controls over fixed assets and perform a complete inventory to ensure that their general fixed asset listing is properly stated.

**Explanation and Corrective Action**

The Township has begun to identify all fixed assets in the Township. The Township is also exploring hiring an outside firm to do a complete inventory.

**Implementation Date**

Corrective action has begun implementation.