

## **CORRECTIVE ACTION PLAN 2021**

### **Township of Mansfield Warren County, NJ**

**1. RECOMMENDATION-** That an effort be made to identify a certain unknown property owner as recorded on tax title lien certificate #2001-024

**CORRECTIVE ACTION-** The Tax Department will review the file.

**RESPONSIBILITY OF THE TAX DEPT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**2. RECOMMENDATION-** That reports filed with the State of New Jersey for senior citizen and veteran deductions be in agreement with the Tax Collector's records.

**CORRECTIVE ACTION-** The report was reviewed by the Tax Collector and necessary corrections will be made.

**RESPONSIBILITY OF THE TAX DEPT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**3. RECOMMENDATION-** That the date of collection be posted in the cash receipts book for the Township Clerk's Office, the Board of Health, the Police Department and the Animal Control Trust Fund.

**CORRECTIVE ACTION-** The procedures were reviewed with the respective departments and changes are being made.

**RESPONSIBILITY OF THE CLERK'S OFFICE AND POLICE DEPT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**4. RECOMMENDATION -** That the fee ordinances be available for all revenue collected by the Township Clerk's Office, the Police Department, and the Animal Control Trust Fund

**CORRECTIVE ACTION-** Ordinances to correct this have been presented to the Governing Body however as of the date of the Corrective Action Plan, the Committee has not approved them.

**RESPONSIBILITY OF THE TOWNSHIP COMMITTEE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**5. RECOMMENDATION-**That the fees collected for the ABC licenses, dog licenses, and late fees for dog licenses be in agreement with the fee ordinance adopted by the Township Committee

**CORRECTIVE ACTION-** The procedures were reviewed and the new Administration will ensure that the fees approved are being collected.

**RESPONSIBILITY OF THE CLERK'S OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**6. RECOMMENDATION-**That the General Ledger establish and maintain control accounts for taxes receivable.

**CORRECTIVE ACTION-** The procedures are being reviewed.

**RESPONSIBILITY OF THE TAX AND FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**7. RECOMMENDATION-**That a complete list of accounts payable be prepared and reconciled to audit controls.

**CORRECTIVE ACTION-**The balance from the previous audit did not accurately reflect the accounts payable from finance software and the CFO with assistance from the new auditor reviewed the balances. Prior to yearend, action will be taken to correct this.

**RESPONSIBILITY OF THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**8. RECOMMENDATION-**That the County Taxes payable be reviewed and appropriate action taken as to its disposition.

**CORRECTIVE ACTION-**The balance from the previous audit did not accurately reflect the accounts payable due to the County. The CFO with the assistance from the new auditor reviewed the balance. Prior to yearend, action will be taken to correct this.

**RESPONSIBILITY OF THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**9. RECOMMENDATION-**That certain Federal and State Grants be reviewed and appropriate action taken as to their disposition

**CORRECTIVE ACTION-**The grants are being reviewed and those that are deemed necessary to be cancelled will be.

**RESPONSIBILITY OF THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**10. RECOMMENDATION-**That all dog and cat licenses be available for review

**CORRECTIVE ACTION-**The Clerk's office will be complying with having all licenses available for review going forward.

**RESPONSIBILITY OF THE CLERK'S OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**11. RECOMMENDATION-**That all unsold cat license tags be available for audit review

**CORRECTIVE ACTION-**The Clerk's office will be complying with having animal tags that are unsold available for audit review

**RESPONSIBILITY OF THE CLERK'S OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**12. RECOMMENDATION-**That the cash book be established and maintained for outside employment of off-duty police officers

**CORRECTIVE ACTION-**The Police Department will begin to keep a cash book for off duty employment receipts

**RESPONSIBILITY OF THE POLICE DEPT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**13. RECOMMENDATION-**That a complete detailed list of vendors requesting outside employment of off-duty officers be reconciled to audit controls on a monthly basis

**CORRECTIVE ACTION-**The Police Dept and the Finance Office will reconcile the police outside duty vendors each month.

**RESPONSIBILITY OF THE POLICE DEPT AND THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**14. RECOMMENDATION-**That the Capital Reserve in the General Capital Fund be reviewed and appropriate actions taken as to its disposition

**CORRECTIVE ACTION-**The Finance Office will review the Capital Reserve Account balance

**RESPONSIBILITY OF THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**15. RECOMMENDATION-**That the State of New Jersey payment voucher for the Transportation Trust Fund grants be available for review.

**CORRECTIVE ACTION-**The Clerk's office and the Finance office will work together going forward to ensure all proper paperwork is filed and records kept for audit review.

**RESPONSIBILITY OF THE CLERK'S OFFICE AND THE FINANCE OFFICE**

**IMPLEMENTATION DATE:** Immediately and ongoing

**16. RECOMMENDATION-**That a cash receipts book be established and maintained by the Police Department for cash bail.

**CORRECTIVE ACTION-**The Police Department will establish and maintain a cash receipt book for cash bail funds.

**RESPONSIBILITY OF THE POLICE DEPT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**17. RECOMMENDATION-**That municipal court collections be deposited within 48 hours in accordance with the provisions of N.J.S.A. 40A:5-15

**CORRECTIVE ACTION**-The municipal court will ensure that the funds deposit are in compliance

**RESPONSIBILITY OF THE MUNICIPAL COURT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**18. RECOMMENDATION**-That tickets assigned and not issued in excess of six months be reviewed for proper disposition

**CORRECTIVE ACTION**-The municipal court review the issued tickets for proper disposition

**RESPONSIBILITY OF THE MUNICIPAL COURT**

**IMPLEMENTATION DATE:** Immediately and ongoing

**19. RECOMMENDATION**-That follow up procedures be implemented for tickets whether issued or assigned.

**CORRECTIVE ACTION**-The municipal court review the issued and assigned tickets.

**RESPONSIBILITY OF THE MUNICIPAL COURT**

**IMPLEMENTATION DATE:** Immediately and ongoing

RESOLUTION #22-204

Approving the Corrective Action Plan for CY2021

***Be It Resolved,***

**By the Township Committee of Township of Mansfield, County of Warren, New Jersey, that:**

**WHEREAS**, all municipalities operating under the Local Fiscal Affairs Law must prepare and submit a Corrective Action Plan as part of their annual audit process; and

**WHEREAS**, the Township of Mansfield has by Resolution accepted the 2021 audit as prepared and presented by the Township Auditors; and

**WHEREAS**, Donna M. Mollineaux, the Chief Financial Officer for the Township of Mansfield has prepared a Corrective Action Plan to address the findings and recommendations in the 2021 audit report, including state, federal, and general findings as well as the status of all prior year findings and recommendations; and

**WHEREAS**, copies of same have been presented to the Mayor and Committee;

**NOW, THEREFORE, BE IT RESOLVED** that the Township Committee of the Township of Mansfield, County of Warren, State of New Jersey does hereby approve the attached hereto, Corrective Action Plan for the 2021 Audit Report, as prepared and recommended by the Chief Financial Officer, and direct the appropriate municipal officials to undertake its immediate implementation. The Township Clerk is hereby directed to submit the approved Corrective Action Plan to the Division of Local Government Services.

PASSED AS PART OF THE CONSENT AGENDA: SEPTEMBER 28, 2022

MOTION MADE BY: Mr. Hayes

SECONDED BY: Mrs. Mora Dillon

PASSED ON THE FOLLOWING VOTE:

YEAS: MESSRS. Farino, Hayes, McGuinness, Mora Dillon, Watters

NAYS: ----

I certify the foregoing to be a true and correct abstract of a resolution passed at a meeting of the Township Committee of the Township of Mansfield, County of Warren held on this date and in that respect is a true and correct copy of its minutes.



Acting Township Clerk of the Township of Mansfield  
Monica Orlando