

WEST DEPTFORD TOWNSHIP

RESOLUTION #2019-272

RESOLUTION OF THE TOWNSHIP OF WEST DEPTFORD ACCEPTING THE CORRECTIVE ACTION PLAN FOR 2018 AUDIT

**WHEREAS**, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

**WHEREAS**, The Annual Report of Audit for the twelve month period ending December 31, 2018 has been filed by a Registered Municipal Accountant, pursuant to N.J.S.A 40A:5A-15, and a copy has been received by each member of the Governing Body; and

**WHEREAS**, all members of the Governing Body of the Township of West Deptford have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated in the group affidavit, on September 4, 2019; and

**WHEREAS**, the Chief Finance Officer have prepared the attached Corrective Action Plan for the 2018 Annual Audit;

**NOW THEREFORE, BE IT RESOLVED** by the Governing Body of the Township of West Deptford, that the attached Corrective Action Plan for the 2018 Audit is hereby accepted and will be placed on file in the Finance Office and shall be distributed to all affected Township Department Heads.

**ADOPTED** at a regular meeting of the Township of West Deptford on September 4, 2019.

TOWNSHIP OF WEST DEPTFORD

BY:   
DENICE DICARLO, MAYOR  
*James P. Mehaffey, Deputy Mayor*

ATTEST:

  
LEE ANN DEHART, RMC

**CERTIFICATION**

I, Lee Ann DeHart, Registered Municipal Clerk, of the Township of West Deptford, in the County of Gloucester, do hereby certify that the foregoing Resolution was presented and duly adopted by the Township Committee at a meeting of the Township of West Deptford held on September 4, 2019.



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LEE ANN DEHART, RMC

TOWNSHIP OF WEST DEPTFORD  
FINDINGS & RECOMMENDATIONS  
2018 AUDIT

**Finding 2018-001:** There were an over expenditures of an appropriation in the Utility Fund.

**Recommendation:** The provisions of NJAC 5:30-5 be followed to avoid over expenditure of budget line items.

**Management Response:** The finance department will continue to follow the provisions of NJAC 5:30-5 to monitor expenditures.

**Finding 2018-002:** There are numerous interfunds existing at year end.

**Recommendation:** Interfund receivables and payables be cleared.

**Management Response:** Interfunds will be identified and cleared in a timely manner.