

**RESOLUTION NO. 2023-223**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR,  
COUNTY OF OCEAN, STATE OF NEW JERSEY AUTHORIZING  
A CORRECTIVE ACTION PLAN**

**WHEREAS**, on May 11, 2023, by Resolution 2023-158, the Governing Body reviewed and certified the 2021 Annual Audit, ; and

**WHEREAS**, a Corrective Action Plan was required; and

**WHEREAS**, the Township Administration has formulated the attached Corrective Action Plan for submission to the Division of Local Government Services, Department of Community Affairs; and

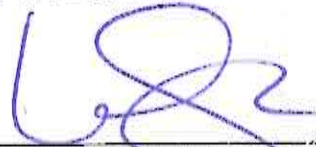
**WHEREAS**, the governing body desires to approve the Township's Corrective Action Plan and authorize its submission to the Division of Local Government Services, Department of Community Affairs.

**NOW, THEREFORE, BE IT RESOLVED**, by the governing body of the Township of Little Egg Harbor, County of Ocean, State of New Jersey as follows:

1. That the governing body does hereby approve the Corrective Action Plan and authorizes the submission of the plan to the Division of Local Government Services, Department of Community Affairs.
2. That a certified copy of this resolution, together with a copy of the Corrective Action Plan, shall be forwarded to Township Chief Financial Officer, Township Labor Counsel, Township Labor Counsel and the Division of Local Government Services, Department of Community Affairs.

**CERTIFICATION**

**I, KELLY LETTERA, RMC**, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the **13th** day of **July, 2023**.



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**KELLY LETTERA, RMC**  
Township Clerk  
Little Egg Harbor Township

**LITTLE EGG HARBOR TOWNSHIP**  
**CORRECTIVE ACTION PLAN – 2021 AUDIT**

**OTHER COMMENTS (FINDINGS)**

**FINDING 2021-01**

**Condition:** The Township is not maintaining a complete and accurate general ledger in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

**Criteria:** The Township's internal control policies are required to promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with laws and regulations

**Effect:** The Township does not have proper support for general ledger balances and transactions.

**Cause:** Lack of oversight over financial reporting process.

**Recommendation:** That the Township implement internal controls to ensure that a complete and accurate general ledger is maintained and financial reports are reviewed for accuracy.

**Management response:** The Township CFO will implement procedures to ensure that general ledgers are complete and accurate

**FINDING 2021-02**

**Condition:** Bank reconciliations were not performed on a timely basis.

**Criteria:** As a function of effective internal controls, an accurate general ledger should be maintained and cash accounts should be reconciled in a timely basis.

**Effect:** Misstatements of cash and potentially over-expending bank accounts.

**Cause:** The Township did not properly record activity completely and timely.

**Recommendation:** That bank reconciliations be completed accurately and timely.

**Management response:** The Township CFO will implement procedures to ensure reconciliations are completed on a timely basis

**FINDING 2021-03**

**Condition:** The Township did not file a resolution for the Body Worn Camera Grant to the NJ Division of Local Government Services for approval.

**Criteria:** N.J.S.A. 40A:4-87 state that municipalities may approve the insertion of an appropriation item of an amount equal to any such special item of revenue making such item of revenue available for expenditure by resolution. Municipalities must send two (2) certified copies of the resolution adopted for this purpose and all supporting documentation to the Director of the Division of Local Government Services for approval.

**Effect:** Non-compliance with N.J.S.A. 40A:4-87.

**Cause:** Lack of Oversight.

**Recommendation:** That the Township raise the deficit in the grant fund in a subsequent year budget.

**Management response:** The Township CFO will ensure all resolutions for insertions of revenue will be properly filed.