

RESOLUTION 2025-287

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

WHEREAS, on November 13, 2025, by Resolution 2025-268, the Governing Body reviewed and certified the 2024 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 the Township Administrator, Township Chief Financial Officer, Township Labor Counsel and the Division of Local Government Services, Department of Community Affairs.

CERTIFICATION


I, KELLY LETTERA, CMC, 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 **18th** day of **December, 2025**.



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

Township of Little Egg Harbor
in the County of Ocean
Corrective Action Plan
For the year ended December 31, 2024

FINDING	RECOMMENDATION	CORRECTIVE ACTION PLAN APPROVED	METHOD OF IMPLEMENTATION	PERSON RESPONSIBLE FOR IMPLEMENTATION	TARGET COMPLETION
2024-001	That the Township implement internal controls to ensure that a complete and accurate general ledger is maintained and financial reports are reviewed for accuracy.	The Township CFO will implement procedures to ensure that general ledgers are complete and accurate	CFO will review GL balances and make the necessary significant adjustments on a timely basis	CFO and/or Interim CFO	by 12-31-25
2024-002	That bank reconciliations be completed accurately and timely.	The Township CFO will implement procedures to ensure reconciliations are completed on a timely basis	The CFO will review the condition and completion of all Twp. bank reconciliations	CFO and/or Interim CFO	by 12-31-25
2024-003	That the Township raise the deferred charges in the respective funds.	The Township will raise any deferred charges on the balance sheets that have not already been raised in the budget.	CFO will include any deferred charges not already raised in the 2026 budget.	CFO and/or Interim CFO	by 12-31-25
2024-004	That the Township transfer the required funds to close out the interfunds.	The Township CFO will ensure all interfunds will be liquidated prior to the close of the fiscal year.	Year end interfund balances will be reviewed and funds returned before year end 2025	CFO and/or Interim CFO	by 12-31-25


Chief Municipal Finance Officer

12/1/25
Date