

**TOWNSHIP OF RARITAN
COUNTY OF HUNTERDON, NEW JERSEY**

RESOLUTION #19-191

**RESOLUTION APPROVING THE CORRECTIVE ACTION PLAN
RECOMMENDED IN THE ANNUAL REPORT OF AUDIT FOR 2018**

BE IT RESOLVED by the Mayor and Township Committee of Raritan Township, County of Hunterdon, State of New Jersey that the attached Corrective Action Plan, submitted by William Pandos, Chief Financial Officer, be approved and submitted by the Township Clerk to the Division of Local Government Services.

BE IT FURTHER RESOLVED that a copy will be placed on file in the Clerk's Office at the Municipal Building and made available for public inspection within the next 45 days.

ATTEST:

**TOWNSHIP COMMITTEE OF THE
TOWNSHIP OF RARITAN**



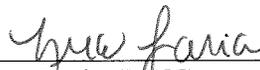
Lisa Fania, RMC
Township Clerk



Jeff Kuhl
Mayor

CERTIFICATION

I, Lisa Fania, Clerk of the Township of Raritan, County of Hunterdon, State of New Jersey, hereby certify that the foregoing resolution is a true, complete and accurate copy of a resolution adopted by the Township Committee of the Township of Raritan at a meeting held on August 20, 2019.



Lisa Fania, RMC
Township Clerk

Township of Raritan, County of Hunterdon
Corrective Action Plan for the year ended December 31, 2018 Audit Report

Finding Number 2018-01:

1. **Description:** It was determined that the general ledgers for various funds revealed multiple instances of missing or inaccurate entries and incorrect balances.
2. **Analysis:** Two entries were missing from the current fund and one entry was missing from the capital fund. Additionally, the trust fund showed multiple inaccurate entries coupled with incorrect balances.
3. **Corrective Action:** Missing entries have already been posted to the current fund and the capital fund. The trust fund has been shut down, totally revamped, current year entries have all been removed and reinput to reflect correct balances.
4. **Implementation Date:** To be completed by September 30, 2019.

Finding Number 2018-02:

1. **Description:** It was revealed during a test of the professional services contracts that the Township does not always award contracts with a "not to exceed" amount listed.
2. **Analysis:** Professional service contracts awarded on the basis of hourly rates did not include a "not to exceed" amount.
3. **Corrective Action:** Going forward, all professional services contracts will be awarded with a "not to exceed" amount listed.
4. **Implementation Date:** Completed.