



Approved as to Form and Legality

Date Adopted

Committee

Michael M. Mulligan, Esq.
Salem County Counsel

February 21, 2018

Administrative

RESOLUTION ADOPTING A CORRECTIVE ACTION PLAN FOR THE COUNTY OF SALEM

WHEREAS, N.J.S.A. Title 40A:5-4 et al requires that an annual audit be made of the books, accounts and financial transactions of every local unit in the State of New Jersey; and

WHEREAS, an annual audit for calendar year 2016 was conducted as required by the auditing firm of Nightlinger, Colavita & Volpa, PA; and

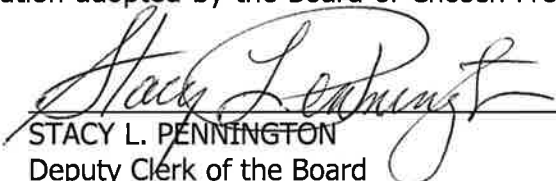
WHEREAS, the Board of Chosen Freeholders of the County of Salem desires to adopt a Corrective Action Plan as a result of the report of recommendation made by Nightlinger, Colavita & Volpa, PA in the audit document, and to be submitted to the Director of the Division of Local Government Services.

NOW THEREFORE, BE IT RESOLVED that the Board of Chosen Freeholders of the County of Salem hereby adopts the Corrective Action Plan prepared in response to the report of recommendation in the 2016 annual audit.

BE IT FURTHER RESOLVED, that two certified copies of this resolution be forwarded to the Division of Local Government Services.


MELISSA L. DECASTRO, Freeholder Director
Board of Chosen Freeholders

I hereby certify the foregoing to be a true resolution adopted by the Board of Chosen Freeholders of the County of Salem on February 21, 2018.


STACY L. PENNINGTON
Deputy Clerk of the Board

RECORD OF VOTE

FREEHOLDER	AYE	NAY	ABSTAIN	ABSENT	RESOLUTION MOVED	RESOLUTION SECONDED
L. Ware	✓					✓
C. Hassler	✓				✓	
B. Laury	✓					
S. Griscom				✓		
M. DeCastro	✓					

✓ Indicates Vote

Department Initials _____

February 12, 2018

New Jersey Department of Community Affairs
Division of Local Government Services
CN 803
Trenton, NJ 08625

Corrective Action Plan

County of Salem-Salem County-Audit Report dated June 9, 2017 for the year ended December 31, 2016.

Findings and Recommendations:

- 1.) **Criteria:** Management is responsible for monitoring budget to actual Expenditures to avoid overexpenditures.
- Condition:** Over expenditure of current year appropriation reserves in the Amount of \$402,438 occurred.
- Effect:** Noncompliance with State of New Jersey rules and regulations.
- Cause:** Adequate budget provision was not available to fund certain Expenditures and an override of internal control resulted
- Recommendation:** Budget versus actual expenditures should be closely monitored In order to avoid over expenditures in the future.
- Management Response:** The County agrees with the finding and has implemented policy avoid future budget over expenditures.

Respectfully Submitted,

John F. Willadsen, CMFO

Cc: Clerk of the Board
Board of Chosen Freeholders
Auditor