



Date Adopted

Committee

September 2, 2020

Administrative

RESOLUTION ADOPTING A CORRECTIVE ACTION PLAN AUDIT OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE 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 audit OF Federal Awards and State Financial Assistance for calendar year 2018 was conducted as required by the auditing firm of Bowman & Company LLP; and

WHEREAS, the Board of Chosen Freeholders of the County of Salem desires to adopt a Corrective Action Plan as a result of the Schedule of Findings and Questioned Costs made by Bowman & Company LLP in the audit document and to be submitted to the Director of the Division of Local Government Services.

NOW THEREFORE, BE IT RESOLVED by the Board of Chosen Freeholders of the County of Salem that hereby adopts the Corrective Action Plan prepared in response to the 2018 Schedule of Findings and Questioned Costs.

BENJAMIN H. LAURY, 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 at its meeting held on September 2, 2020.

STACY L. PENNINGTON
Clerk of the Board

RECORD OF VOTE

FREEHOLDER	RESOLUTION MOVED	RESOLUTION SECOND	AYE	NAY	ABSTAIN	ABSENT
G. Ostrum, Jr.	✓		✓			
C. Hassler			✓			
L. Ware			✓			
R.S. Griscom		✓	✓			
B. Laury			✓			

✓ Indicates Vote

Department Initials kah

COUNTY OF SALEM, STATE OF NEW JERSEY

1. Finding 2018-001

a. Condition

The County did not maintain grant records in a manner that facilitates the timely preparation of schedules and, thus was unable to file the audit with the federal clearinghouse in a timely manner.

b. Recommendation

The County should implement internal controls and review grant documentation to ensure the schedules are completed adequately and the audit is submitted to the federal clearinghouse in a timely manner.

c. Corrective Action

The County has updated financial reporting policies regarding the preparation of the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance in order to complete the schedules timely. The grant files maintained in the Finance office and the information in the Edmunds system are both in the process of being reviewed and updated, in order that information is streamlined for ease of use in the preparation of the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Financial Assistance.

d. Implementation Date

Immediately

e. Responsible Individual/Position

CFO