



Board of County Commissioners

Administrative Committee

RESOLUTION ADOPTING A CORRECTIVE ACTION PLAN FOR THE 2023 REPORT OF AUDIT 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 for calendar year 2023 was conducted as required by the auditing firm of Bowman & Company LLP; and

WHEREAS, the Salem County Board of County Commissioners desires to adopt a Corrective Action Plan as a result of the Schedule of Findings and Recommendations 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 that the Salem County Board of County Commissioners hereby adopts the Corrective Action Plan prepared in response to the 2023 Schedule of Findings and Recommendations.

I hereby certify the foregoing to be a true resolution adopted by the Salem County Board of County Commissioners on November 20, 2024.


STACY L. PENNINGTON
Clerk of the Board

RECORD OF VOTE

| COMMISSIONER | RESOLUTION MOVED | RESOLUTION SECOND | AYE | NAY | ABSTAIN | ABSENT |
|---------------|------------------|-------------------|-----|-----|---------|--------|
| E. Ramsay | | ✓ | ✓ | | | |
| C. Taylor | | | ✓ | | | |
| D. Timmerman | | | ✓ | | | |
| G. Ostrum Jr. | ✓ | | ✓ | | | |
| B. Laury | | | ✓ | | | |

✓ Indicates Vote

Department Initials kah

COUNTY OF SALEM, STATE OF NEW JERSEY

1. Finding 2023-001

a. Condition

The County overexpended one budget line-item from the 2023 budget by \$263,074.42.

b. Recommendation

The County should review all budget transfers at year-end to ensure all transfers needed occur within November and December of the calendar year.

c. Corrective Action

The County will more diligently enforce the internal control process over the review of budget transfers that occur in November and December and ensure they are properly recorded on resolutions and the attached schedules.

d. Implementation Date

Immediately

e. Responsible Individual/Position

Kelly A Hannigan, CFO/Treasurer


