

RESOLUTION NO. 2017-309

A RESOLUTION APPROVING THE CORRECTIVE ACTION
PLAN FOR 2016 AUDIT.

WHEREAS, pursuant to Local Finance Notice 97-16, a Corrective Action Plan shall be prepared and filed within sixty (60) days from the date the audit was received by the governing body; and

WHEREAS, the Chief financial Officer has completed a Corrective Action Plan relating to the findings of the 2016 Audit;

WHEREAS, said Corrective Action Plan requires approval of the governing body of the City of Vineland;

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Vineland approves the attached Corrective Action Plan for the 2016 Audit and a copy will be filed with the New Jersey Department of Community Affairs, Division of Local Government Services and placed on file and made available for public inspection in the Office of the Municipal Clerk of the City of Vineland.

Adopted:

President of Council

ATTEST:

City Clerk

**City of Vineland
Corrective Action Plan
Audit Report
December 31, 2016**

Finding #2016-1

Description:

Municipal Court Bank reconciliations are being prepared monthly, however both the general and bail accounts require several adjustments to the ATS system. Also, seven months of municipal fines and costs and four months of POAA fees were not turned over to the City by the 15th of the following month. Other agency disbursements were also noted as not being paid timely.

Criteria:

The Administrative Office of the Court's Financial Procedures Manual requires monthly reconciliations using the cash book reconciliation page. Any adjustments necessary should be made within a reasonable period of time after uncovered.

Condition:

The cash book bank reconciliation page for both the general account and bail account are being prepared monthly however adjustments are not being made timely. At December 31, 2016, the general account had \$74,369.90 in adjustments and the bail account had \$5,919.74.

There are several times throughout the year which fines were not turned over to the required agencies before the 15th of the following month.

Cause:

The court has disregarded making timely adjustments to the ATS system.

The court has disregarded their monthly closeout procedures over cash disbursements.

Effect:

Several adjustments are needed to both the general and bail ATS system

The proper agencies did not receive their money in a timely manner.

Recommendation:

That necessary adjustments to both the general account and the bail account be recorded by court personnel timely.

Attention should be made to the timeliness at which the disbursements are made to the outside agencies.

Management Response:

The responsible City Officials agree with the finding and will address the matter as part of the corrective action plan.

Explanation of Corrective Action:

After meeting with the Court Administrator on June 28, 2017, adjustments to the General and Bail accounts will be done timely. The Chief Financial Officer will be copied on all bank reconciliations with proper back up. Disbursements to the outside agencies, including the City, will be disbursed by the 15th of the following month.

Implementation Date:

June 2017