

RESOLUTION 2020 – 128

**RESOLUTION OF THE MAYOR AND BOROUGH COUNCIL
OF THE BOROUGH OF MOUNT ARLINGTON, COUNTY OF MORRIS,
NEW JERSEY, APPROVING THE CORRECTIVE ACTION PLAN RECOMMENDED
IN THE ANNUAL REPORT OF AUDIT FOR 2019**

BE IT RESOLVED that the attached Corrective Action Plan, submitted by Carolyn Rinaldi, CFO, be approved and submitted by the Borough Clerk to the Division of Local Government Services.

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

I hereby certify this to be a true and correct Resolution of the Mayor and Borough Council of the Borough of Mount Arlington and adopted on October 6, 2020.


Matthew N. Bansch, Borough Clerk

Borough of Mount Arlington, County of Morris
Corrective Action Plan for the year ended December 31, 2019 Audit Report

Finding Number 1:

1. **Description:** An adequate segregation of duties be maintained with respect to the recording and treasury functions.
2. **Analysis:** Adequate segregation of duties in the Finance Office is not being maintained.
3. **Corrective Action:** The Borough has reviewed and discussed various alternatives to improve this area. Additional adjustments in responsibilities have been made but due primarily to budget constraints and limited number of personnel a complete resolution cannot be made at this time.
4. **Implementation Date:** Uncertain.

Finding Number 2:

1. **Description:** More care is taken in monitoring budget expenditures to ensure over-expenditures are not created.
2. **Analysis:** More care must be taken to monitor expenditures.
3. **Corrective Action:** The Borough will implement a plan to monitor all budget expenditures and ensure over-expenditures are not created.
4. **Implementation Date:** January 2020

Finding Number 3:

1. **Description:** Court monies be deposited within forty-eight hours of receipt.
2. **Analysis:** Court deposits are not being deposited in a timely manner.
3. **Corrective Action:** Court Administration will ensure that deposits are made within forty-eight hours of receipt.
4. **Implementation Date:** January 2020

Respectfully Submitted,


Carolyn Rinaldi
Chief Financial Officer