



COUNCIL	YES	NO	ABSENT	ABSTAIN	MOTION	SECOND
C. Carpenter	✓				✓	
M. Connors	✓					
D. Fede	✓					
M.E. Murphy			✓			
T. Napolitano	✓					
R. Robbins	✓					✓

**CORRECTIVE ACTION PLAN FOR
COMMENTS AND RECOMMENDATIONS FROM
REPORT OF AUDIT FOR THE YEAR ENDED DECEMBER 31, 2019**

Finding/Condition #1:

Our audit indicated that sufficient appropriations were not always available prior to the commitment and expenditure of Borough funds. As a result, the Borough incurred expenditures without appropriation and certain current fund budget line items and trust fund accounts were over expended.

Recommendation:

Internal controls be enhanced to prevent expenditures without appropriation, budgetary over expenditures and Trust account deficits.

Explanation and Corrective Action:

Resolutions were not correctly prepared authorizing emergency appropriations; trust funds were not reviewed in the prior year in a timely fashion. This caused the Borough to incur expenditures without appropriations, and resulted in the trust funds being over expended. As a result, these over expenditures were raised in the budget and Internal controls are being enhanced to ensure that this does not occur in future years.

Implementation Date: May 2020

Finding/Condition #2:

Our audit indicated that cancelled checks for Borough disbursements were not always retained and made available for audit.

Recommendation:

The Borough retain copies of all cancelled checks until completion of the audit.

Explanation and Corrective Action:

The Borough notified the bank of this and moving forward all bank statements will contain cancelled checks.

Implementation Date: October 2020

Finding/Condition #3:

Our audit indicated that unexpended balances reflected on the Borough's capital improvement authorization ledger was not in agreement with audited amounts

Recommendation:

The general capital improvement authorization ledger be in agreement with audited balances.

Explanation and Corrective Action:

Opening balances have been adjusted as per the audit report.

Implementation Date: October 2020

Finding/Condition #4:

Our audit indicated that payroll tax returns are addressed to the third-party payroll provider.

Recommendation:

State and Federal payroll tax returns be address to Borough Hall.

Explanation and Corrective Action:

The Borough's payroll provider has been notified of this and payroll tax returns will be addressed to Borough Hall in the future.

Implementation Date: October 2020

Finding/Condition #5:

Our audit of the municipal court indicated that stale dated checks remain outstanding on the bail bank account reconciliation.

Recommendation:

It is recommended that old outstanding checks in the municipal court bail account be cleared of record.

Explanation and Corrective Action:

The Borough has alerted the Court Administrator of this finding and she has ensured that this finding has been rectified.

Implementation Date: January 2020

I hereby certify that this is a true copy of an Resolution adopted by the Mayor and Council of the Borough of Bogota at a Public Meeting held on the 12 day of November, 2020

Jeanne Cook
Borough Clerk