

Mr. Francy offered the following Resolution and moved for its adoption:

R-09-27

**BOROUGH OF HIGHLANDS
COUNTY OF MONMOUTH**

RESOLUTION - APPROVAL OF CORRECTIVE ACTION PLAN FOR SFY 2008

WHEREAS, the Directive by the Division of Local Government Services, Local Finance Notice 92-15 dated August 9, 1992, requires that the Chief Financial Officer must submit a Corrective Action Plan, relative to the findings and recommendation in the annual audit report; and

WHEREAS, the Governing Body of the Borough of Highlands has reviewed said Corrective Action Plan for the State Fiscal Year 2008;

NOW, THEREFORE BE IT RESOLVED by the Governing Body of the Borough of Highlands that said Corrective Action Plan is hereby approved.

NOW, THEREFORE BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Chief Financial Officer, the Director of the Division of Local Government Services, and all appropriate Borough Officials.

Seconded by Ms. Kane and adopted on the following roll call vote:

ROLL CALL:

AYES: Mr. Francy, Ms. Kane, Mr. Caizza, Mr. Urbanski, Mayor Little

NAYES: None

ABSENT: None

ABSTAIN: None

Date: January 21, 2009

**NINA LIGHT FLANNERY
BOROUGH CLERK**

I hereby certify that the above Resolution was duly adopted by the Governing Body of the Borough of Highlands at a meeting held on January 21, 2009.

BOROUGH CLERK\DEPUTY CLERK

CORRECTIVE ACTION PLAN - SFY 2008

BOROUGH OF HIGHLANDS

SFY 2007 Recommendations:

Municipal Court:

Finding #1

1. That monthly bank reconciliations for the Municipal Court accounts be performed on a timely basis.
2. Analysis: The Municipal Court has one full time employee and a part time employee once a week. The Court Administrator cannot always comply with the above requirements because other Court duties take priority.
3. Corrective Action: The Governing Body has hired a part time employee for 25 hours a week. The employee received the proper training in 2005/2006. As a result the Court Administrator was able to resolve this comment.
4. Implementation Date: Implemented in SFY 2008.

SFY 2008 Recommendations:

Payroll:

Finding #1

1. That salary ordinances be approved by the Governing Body on a yearly basis.
2. Analysis: The Governing Body approves all salary changes and contractual increases by resolution rather than by ordinance.
3. Corrective Action: A salary ordinance will be prepared after all bargaining units and the Borough agree on new contracts.
4. Implementation Date: Adoption of bargaining unit contracts or June 2009 whichever is earliest.