

Mayor Nolan offered the following resolution and moved for its adoption:

**R-13-279**

**BOROUGH OF HIGHLANDS  
COUNTY OF MONMOUTH**

**RESOLUTION - APPROVAL OF CORRECTIVE ACTION PLAN FOR TY 2012**

**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 Transition Year 2012.

**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: Ms. Ryan, Ms. Kane, Mr. Redmond, Mr. Francy, Mayor Nolan

NAYES: None

ABSENT: None

ABSTAIN: None

Date: December 18, 2013

**CAROLYN CUMMINS, 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 December 18, 2013.

**BOROUGH CLERK\DEPUTY CLERK**

## **CORRECTIVE ACTION PLAN - TY 2012**

### **BOROUGH OF HIGHLANDS**

#### **SFY 2012 Recommendations:**

##### **Sewer Billing Issues**

##### **Finding #1**

1. That the Borough's code be amended to establish billing dates, interest rates and grace periods for sewer billings and collections.
2. Analysis: The Tax Collector did not realize these items were missing in the Borough's code.
3. Corrective Action: The Borough's code was amended for the above items.
4. Implementation Date: March 2013.

#### **TY 2012 Recommendations:**

##### **Deposits:**

##### **Finding #1**

1. Receipts are not being deposited within 48 hours on a consistent basis.
- 2: Analysis: The deposits are prepared on a daily basis but the Police Department does not transport them to the bank on a consistent basis.
3. Corrective Action: The Police Department transports the deposits to the bank at least every other day if not daily. The Police Chief will be advised of this comment and recommendation.
4. Implementation Date: Immediately.

##### **Tax Collection:**

##### **Finding #2**

- 1: The added/omitted tax levy was not recorded or billed.
2. Analysis: A small number of added tax bills were not mailed in 2012 due to the effects of Hurricane Sandy.

3. Corrective Action: The 2012 bills in question were all mailed out in 2013 with the 2013 added and omitted tax bills and the funds were collected in 2013.

4. Implementation Date: October 2013.