

**TOWNSHIP OF MANSFIELD  
BURLINGTON COUNTY**

**RESOLUTION 2019-9-7**

**RESOLUTION OF THE TOWNSHIP OF MANSFIELD, COUNTY OF  
BURLINGTON, STATE OF NEW JERSEY, APPROVING A  
CORRECTIVE ACTION PLAN FOR THE 2018 AUDIT**

**WHEREAS**, the Township of Mansfield, County of Burlington, State of New Jersey received its 2018 Audit, dated August ,2019, and submitted to the Township for review on September 5, 2019; and

**WHEREAS**, the Township will implement the 2018 Corrective Action Plan for the findings therein as follows:

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**CORRECTIVE ACTION PLAN - 2018 AUDIT  
TOWNSHIP OF MANSFIELD  
BURLINGTON COUNTY**

**Recommendation Number 2018-001** - During the audit it was noted that the Township did not properly maintain a fixed asset accounting system in accordance with NJAC 5:30-5.6. The Township was not able to produce a detailed listing for its land and buildings, which at December 31, 2017 totaled \$18,053,315.00. In addition, prior year additions for equipment and vehicles did not agree to subsidiary records. A revised listing resulted in a prior period restatement of \$4,727,642.95.

**Corrective Action:** The Township properly maintain fixed asset accounting records within NJAC 5:30-5.6. A Resolution will be adopted authorizing an Asset Management Plan, and further authorizing that an inventory to be completed every 5 years, with a \$5,000.00 inventory threshold.

**Recommendation Number 2018-002** – During the audit it was noted that the Township’s Current Fund Statement of Expenditures and Appropriation Reserves reflects over-expenditures, at year end, for the following items: Four (4) current fund budget appropriation line items totaling \$687.74; five (5) current fund appropriation reserve line items totaling \$15,803.00; Two (2) federal and state grand fund appropriated grant reserves totaling \$22,798.21

**Corrective Action:** The Township implements proper controls to ensure that budget appropriations are not over expended.

**NOW, THEREFORE, BE IT RESOLVED**, that the Township Committee of the Township of Mansfield, implement the Corrective Action Plan as outlined above by the Chief Financial Officer; and

**BE IT FURTHER RESOLVED**, that the Township Clerk of the Township of Mansfield, be directed to forward certified copies of this resolution to the New Jersey Division of Local Government Affairs, in compliance with State statute.

**MOTION: HIGGINS                      SECOND: DIGIUSEPPE**  
**ROLL CALL VOTE**  
**AYES: HIGGINS, DIGIUSEPPE, CAIN, MAGEE, GABLE**  
**NAYS:                      ABSENT:                      ABSTAIN:**

**CERTIFICATION**

**I, LINDA SEMUS, RMC, CMR** Municipal Clerk of the Township of Mansfield, County of Burlington, State of New Jersey, do hereby certify the foregoing to be true and accurate copy of the resolution adopted by the Township Committee of the Township of Mansfield, County of Burlington, State of New Jersey, at their Regular Meeting held on September 18, 2019 at 7:00PM at the Mansfield Township Municipal Complex.

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**LINDA SEMUS, RMC, CMR, Municipal Clerk**