

**CORRECTIVE ACTION PLAN**  
**PLUMSTED TOWNSHIP 2011 AUDIT**

- 11-01 FINDING:** The encumbrance accounting system was not maintained.  
**CRITERIA:** In accordance with N.J.A.C. 5:30-5.2, “All local units shall maintain an encumbrance accounting system for all funds.”  
**RECOMMENDATION:** That internal control procedures be instituted in order to ensure that the encumbrance accounting system is maintained.  
**CORRECTIVE ACTION:** Purchasing procedures to be reviewed with all department heads. The Purchasing Manual to be updated, adopted by the Township Committee and distributed to all employees. Internal Control Procedures and Policies be written, adopted by the Township Committee and distributed to all employees.  
**IMPLEMENTATION:** To be completed by December 31, 2012.
- 11-02 FINDING:** Municipal Court—There were twenty-seven tickets assigned to officers that were not issued within six months.  
**CRITERIA:** In accordance with the Administrative Office of the Courts, all tickets assigned over six months should be recalled.  
**RECOMMENDATION:** That all tickets older than six months be recalled.  
**CORRECTIVE ACTION:** The Municipal Court Administrator will be requested to recall all tickets older than six months.  
**IMPLEMENTATION:** To be completed no later than December 31, 2012.
- 11-03 FINDING:** Construction Code—Fees charged for fuel oil piping were not charged in compliance with the adopted fee ordinance. The Township did not adopt an ordinance for solar installation fees.  
**CRITERIA:** Construction Code fees are required to be charged in accordance with Ordinance No. 2009-11 adopted by the Township.  
**RECOMMENDATION:** That the fees per the computer system be in agreement with the ordinances adopted by the Township and adjusted accordingly.  
**CORRECTIVE ACTION:** The Construction Code Official will make a recommendation to the Township Committee regarding fees to be charged for fuel oil piping and solar panel installations. The Township Committee will adopt resolutions for fees charged.  
**IMPLEMENTATION:** The process has started and should be completed by December 31, 2012.

- 11-04 FINDING:** Tax Collections—A foreclosed property register was not maintained.
- CRITERIA:** A register for property acquired for taxes must be installed and maintained in each municipality which possesses any such property.
- RECOMMENDATION:** That the foreclosed property register be installed and maintained.
- CORRECTIVE ACTION:** The Tax Collector has installed and maintained a foreclosed property register.
- IMPLEMENTATION:** Completed as of June 29, 2012.
- 11-05 FINDING:** The analysis of General Capital Fund cash includes a cash deficit for Ordinance 02-02, which is over five years old.
- CRITERIA:** Capital ordinances older than five years old should have enough cash to fund the specific project.
- RECOMMENDATION:** That adequate cash funding be obtained either through the issuance of debt or the raising of said deficit in the budget to provide for capital expenditures.
- CORRECTIVE ACTION:** This was brought to the attention of the Township Committee in 2009 (2008 audit). Since 2010 the Township has budgeted a dollar amount each year from the Municipal Open Space Trust Fund to repay the Capital Fund for this ordinance for open space land acquisition.
- IMPLEMENTATION:** Pay back of the debt began in 2010 and will continue through 2015, when the obligation will be totally repaid.