

CORRECTIVE ACTION PLAN

MUNICIPALITY: Township of Liberty

COUNTY: Warren

YEAR AUDITED: 2023

DATE AUDIT ACCEPTED: 6 June 2024

Finding #1:

Description: An adequate segregation of duties be maintained with respect to the recording and treasury functions.

Analysis: We have a limited amount of personnel doing different duties.

Corrective Action: We will review our staff and duties to see if any changes can be made.

Implementation Date: Immediately

Finding #2:

Description: Purchase orders are prepared and approved prior to the purchase of goods or services to ensure the availability of funds.

Analysis: Some orders were placed before the purchase order was entered.

Corrective Action: We will review the proper procedures with all current and new staff.

Implementation Date: Immediately