BOROUGH OF SUSSEX

CORRECTIVE ACTION PLAN

AUDIT YEAR – 2019

Finding/Comment #1

The Borough does not maintain an adequate segregation of duties within the Treasury Department.

Recommendation

That adequate segregation of duties within the Treasury Department be maintained.

Corrective Action

Duties of personnel will be reviewed to determine whether or not more adequate segregation of duties can be provided within budget constraints and the limited number of employees qualified to perform other accounting functions.

Implementation Date: On going

Comment #2

In some instances, purchases were not properly encumbered.

Recommendation

That all purchases be properly encumbered.

Corrective Action

Every effort will be made to properly encumber purchases.

Implementation Date: Current

Comment #3

There are cash deficits in ordinances over 5 years old in the Water/Sewer Capital Fund.

Recommendation

That cash deficits in ordinances over 5 years old be raised in future budgets.

Corrective Action

Cash deficits in ordinances over 5 years old will be raised in future budgets.

Implementation Date: 2021 Budget