

RESOLUTION 2025-177

**RESOLUTION OF THE TOWNSHIP OF FLORENCE APPROVING THE CORRECTIVE ACTION
PLAN IN CONNECTION WITH THE AUDIT REPORT YEAR 2024**

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, The Annual Report of Audit for the year 2024 has been filed by a Registered Municipal Accountant with the Municipal Clerk, pursuant to N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body; and

WHEREAS, there has been prepared a Corrective Action Plan in accordance with the requirements of the Local Finance Board, attached hereto and made a part hereof as Exhibit A; and

WHEREAS, the Chief Financial Officer of the Township of Florence has recommended that the governing body approve the Corrective Action Plan attached hereto.

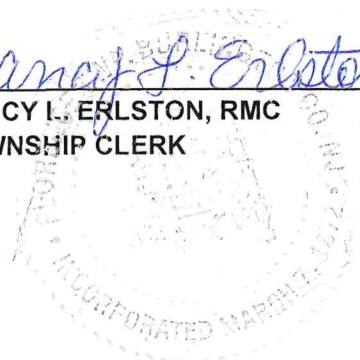
NOW THEREFORE BE IT RESOLVED, by the Mayor and Council of the Township of Florence, that the attached Corrective Action Plan for the 2024 Audit is hereby approved for submission to the Division of Local Government Services, New Jersey Department of Community Affairs.

ADOPTED at the regular session meeting of the Mayor and Council of the Township of Florence held on September 3, 2025.

I, **NANCY L. ERLSTON**, Clerk of the Township of Florence, Burlington County, New Jersey, certify that the foregoing Resolution was regularly moved and adopted at a regular meeting of the Florence Township Council held September 3, 2025.



**NANCY L. ERLSTON, RMC
TOWNSHIP CLERK**



July 9, 2025

Department of Community Affairs
Division of Local Government Services
Local Finance Board
P.O. Box 803
Trenton, NJ 08625-803

**Re: Audit report year: December 31, 2024
 Corrective Action Plan**

Financial Statement Findings:

Finding No. 2024-001

Numerous instances were noted where the vendor invoice date predated the order date on the purchase order, evidencing that goods and services were not properly authorized and encumbered as required.

Recommendation:

That all payments from Township funds be made in accordance with the Township's Code providing for the authorization and payment of claims.

Corrective Action/Management Response:

All Township departments will have designated accounting system users who will be required to enter all purchasing requests in the form of requisitions before any and all purchases are approved to be made and a purchase order is created. No purchases or purchase orders will be approved without a requisition going through the proper approval process. This will be implemented by the CFO, Township Administrator and Department Heads.