

**CORRECTIVE ACTION PLAN FOR THE
BOROUGH OF TOTOWA, PASSAIC COUNTY, NEW JERSEY
REPORT OF AUDIT YEAR ENDED DECEMBER 31, 2023**

Recommendation #1

A cash receipts journal be maintained for monies collected at the pool facility.

Corrective Action #1

The CMFO/Treasurer will continue to work with the Pool Manager to review and implement procedures required to maintain a cash receipts journal for all monies collected at the pool facility.

Recommendation #2

All eligible part-time employees be enrolled in the DCRP Retirement Plan as required.

Corrective Action #2

The Borough Clerk will work with the Deputy Borough Clerk to review and implement procedures to ensure that all eligible part-time employees are enrolled in the DCRP as required.

Recommendation #3

Procedures over purchasing be reviewed and revised to ensure purchase orders are issued and encumbered when contract awards are approved and expenditures are incurred during the year.

Corrective Action #3

The Borough Clerk will work with the Deputy Borough Clerk to review and revise purchasing procedures to ensure that purchase orders are issued and encumbered when contracts are approved and expenditures are incurred during the year.