BOROUGH OF OGDENSBURG
COUNTY OF SUSSEX
RESOLUTION 81-2025

WHEREAS, a Corrective Action Plan for the Audit Report year 2024 has been prepared and filed by the Chief Financial Officer, Michel Marceau; and

WHEREAS, said Plan has been reviewed by the Mayor and Council of the Borough of Ogdensburg.

NOW, THEREFORE, BE IT RESOLVED by the governing Body of the Borough of Ogdensburg the Corrective Action Plan for the Audit Report year 2024 is accepted and approved for filing in the Borough Clerk's Office.

CERTIFICATION: I Robin Hough, Municipal Clerk of the Borough of Ogdensburg, in the County of Sussex, State of New Jersey do hereby certify that the foregoing is true and correct copy of a Resolution adopted by the Governing Body of the Borough of Ogdensburg at a regular meeting held on September 22, 2025.

Robin Hough

Robin Hough, RMC/CMR

RECORD OF COUNCIL VOTES				
COUNCIL MEMBER	AYES	NAYES	ABSTAIN	ABSENT
Councilman Ciasullo	✓			
Councilwoman Cowdrick	✓			
Councilman DeMeo	✓			
Councilman Gandarinho	✓			
Councilwoman Lame	✓			
Councilwoman Ruitenberg	✓			
Mayor Hutnick (Tie Only)				

BOROUGH OF OGDENSBURG

CORRECTIVE ACTION PLAN

AUDIT YEAR – 2024

Finding/Comment #1

The Borough does not maintain an adequate segregation of duties within the Tax Collector and Water Utility Collector's Departments.

Recommendation

That adequate segregation of duties within the Tax Collector and Water Utility Collector Departments 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 these functions.

Implementation Date: On going

Finding/Comment #2

Several purchase orders were missing approvals and certifications.

Recommendation

That proper approvals be obtained on all Borough purchases.

Corrective Action

The Borough will make every effort to ensure that proper approvals are obtained for all Borough purchases.

Implementation Date: On going

Finding/Comment #3

Unemployment withholdings are not being remitted to the Borough's trust reserve for State Unemployment Insurance.

Recommendation

That Unemployment withheld from employee's payroll be remitted to the Borough SUI trust in accordance with the reimbursement method of employment.

Corrective Action

The Borough misclassified several unemployment withholdings. A reconciliation was performed and all withholdings were subsequently remitted to the Borough SUI trust.

Implementation Date: July, 2025