

# Willingboro Municipal Utilities Authority

433 JOHN F. KENNEDY WAY  
WILLINGBORO, NEW JERSEY 08046-2119  
(609) 877-2900, Fax (609) 835-4645

## COMMISSIONERS

*T. Wayne Scott, Chair  
Clayton Sills, Vice Chair  
Eddie Campbell, Jr  
Jacqueline Jennings  
Christopher P. Walker  
Webster Evans, Alternate 1  
Carl Turner, Alternate 2*

## EXECUTIVE DIRECTOR

*Andrew Weber*

## Corrective Action Plan

Township of Willingboro  
Municipal Utility Authority

Audit Report  
Year Ended 12/31/2014

### Current Year

#### Finding No. 2014-001 Condition

The Authority did not adhere to its internal control procedures that are designed to reconcile the general ledger with other subsidiary records. These control procedures are documented in the Treasurer's job description.

#### Recommendation

That the Authority follows its internal control procedures to ensure that the general ledger is properly maintained and reconciled to all subsidiary records.

#### Corrective Action

To address this issue the board of Commissioners of the Authority has hired a finance director to play the dual role of finance director and treasurer. The responsibilities of the Finance Director/Treasurer, to ensure that the general ledger is properly maintained and reconciled, are clear and having this responsibility in the hands of internal staff with board responsibilities allows for greater efficiencies in maintaining the general ledger.

#### Finding No. 2014-002 Condition

The Authority's official Board meeting minutes did not comply with N.J.S.A. 10:4-14 Requirements.

#### Recommendation

That the Authority's official Board meeting minutes comply with N.J.S.A. 10:4-14

#### Corrective Action

The Board has reviewed the board minute procedure and coordinated with staff to assure that meeting minutes are complete, timely, and posted to the Authority's website.

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### **Finding No. 2014-003**

The provisions of N.J.S.A. 40A:11 (local Public Contract Law) and N.J.S.A. 19:44A-20.4 (Pay-to-Play Law) must be followed by the Authority.

### **Recommendation**

That the Authority comply with all the provisions of N.J.S.A. 40A:11 (Local Public Contract Law) and N.J.S.A. 19:44A-20.4 (Pay-to-Play Law).

### **Corrective Action**

The Authority has instituted internal procedures to ensure all provisions of N.J.S.A. 40A:11 (Pay-to-Play Law) are adhered to and proper documentation is attached to all contracts.

### **Finding No. 2014-004**

The Authority did not follow the requirements of N.J.A.C. 5:30-11.9 Procedures for change orders which exceed 20 percent limitation.

### **Recommendation**

That the Authority comply with all the provisions of N.J.A.C. 5:30-11.9 Procedures for change orders which exceed 20 percent limitation.

### **Explanation and Corrective Action**

The Authority has hired a Director of Finance to help coordinate contractual compliance and documentation.