

Mr. Nolan offered the following resolution and moved for its adoption:

**R-10-51**

**BOROUGH OF HIGHLANDS  
COUNTY OF MONMOUTH**

**RESOLUTION - APPROVAL OF CORRECTIVE ACTION PLAN FOR SFY 2009**

**WHEREAS**, the Directive by the Division of Local Government Services, Local Finance Notice 92-15 dated August 9, 1992, requires that the Chief Financial Officer must submit a Corrective Action Plan, relative to the findings and recommendation in the annual audit report; and

**WHEREAS**, the Governing Body of the Borough of Highlands has reviewed said Corrective Action Plan for the State Fiscal Year 2009;

**NOW, THEREFORE BE IT RESOLVED** by the Governing Body of the Borough of Highlands that said Corrective Action Plan is hereby approved.

**NOW, THEREFORE BE IT FURTHER RESOLVED**, that a certified copy of this resolution be forwarded to the Chief Financial Officer, the Director of the Division of Local Government Services, and all appropriate Borough Officials.

Seconded by Ms. Kane and adopted on the following roll call vote:

**ROLL CALL:**

**AYES:** Mr. Nolan, Mr. O'Neil, Mr. Francy, Ms. Kane, Mayor Little

**NAYES:** None

**ABSENT:** None

**ABSTAIN:** None

**Date:** March 3, 2010

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**CAROLYN CUMMINS, BOROUGH CLERK**

I hereby certify that the above Resolution was duly adopted by the Governing Body of the Borough of Highlands at a meeting held on March 3, 2010.

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**BOROUGH CLERK\DEPUTY CLERK**

## **CORRECTIVE ACTION PLAN - SFY 2009**

### **BOROUGH OF HIGHLANDS**

#### **SFY 2008 Recommendations:**

Payroll:

Finding #1

1. That salary ordinances be approved by the Governing Body on a yearly basis.
2. Analysis: The Governing Body approves all salary changes and contractual increases by resolution rather than by ordinance.
3. Corrective Action: A salary ordinance will be prepared after all bargaining units and the Borough agree on new contracts.
4. Implementation Date: Adoption of bargaining unit contracts or June 2009 whichever is earliest.

#### **SFY 2009 Recommendations:**

Payroll:

Finding #1

1. That salary ordinances be approved by the Governing Body on a yearly basis.
2. Analysis: The Governing Body approves all salary changes and contractual increases by resolution rather than by ordinance.
3. Corrective Action: A salary ordinance will be prepared after all bargaining units and the Borough agree on new contracts. Final bargaining unit contract was recently agreed to.
4. Implementation Date: May 2010.