

**Borough of Hamburg Borough
County of Sussex
Audit Report year: 2020
Corrective Action Plan**

Finding / Condition #2020-01:

The Borough does not maintain adequate segregation of duties with respect to the outside departments. The various departments of the Borough are responsible for the issuance and collection of permits, licenses and court fine and costs and recording of collections. The Tax/Utilities Collector is responsible for cash collections and the posting process.

Recommendation:

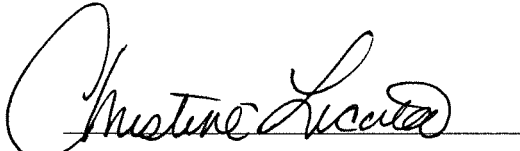
Adequate Segregation of duties is maintained with respect to the outside departments

Explanation and Corrective Action:

The Borough will be making every effort to establish a central cashier who will be responsible for collection of cash for the Tax/Utilities department as well the other departments in which cash is collected. In addition, the Borough will work with Court Administrator to establish a plan to segregate duties within the court.

Implementation date:

During the year 2021



Christine Licata, CMFO