

Borough of Hamburg Borough
County of Sussex
Audit Report year: 2021
Corrective Action Plan
Exhibit A

Finding / Condition #2021-01:

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 continue to examine the possibility of establishing a central cashier or additional hires responsible for collections in which cash is collected, although size and budgetary constraints of The Borough may prevent such segregation.

Implementation date:

During the year 2022



Ashley Wilson, CMFO