

**CORRECTIVE ACTION PLAN**

**REPORT OF AUDIT**  
**FOR YEAR ENDING 12/31/16**

**City of Lambertville, County of Hunterdon**

**Date of Audit Report: July 11, 2017**

**Date of Resolution (No. -2017): September 19, 2017**

**Date of Plan: August 15, 2017**

**CITY OF LAMBERTVILLE**  
**Schedule of Findings and Recommendations**  
**For the Year Ended December 31, 2016**

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**Schedule of Financial Statement Findings**

**Finding No. 2016-1**

Condition

That grant balances which are inactive be reviewed and either utilized or properly liquidated by cancellation.

Analysis

The grant balances were reviewed.

Corrective Action

Inactive balances will be charged to Reserve for Debt Service at end of 2017..

**Finding No. 2016-2**

Condition

That sufficient appropriation balances be available prior to the commitment or expenditure of funds.

Analysis

There was an over expenditure of the public defender line item.

Corrective Action

There was not sufficient money budgeted for these line items.