



CITY OF NEW HAVEN
Incorporated in 1839
Home of the Kentucky Railway Museum



302 Center Street
P.O. Box 98
New Haven, Kentucky 40051
December 10, 2024

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To Whom It May Concern:

The City of New Haven respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm: Jones & Associates CPAs, PSC, 121 Prosperous Place, Suite 2A, Lexington, KY 40509

Audit Period: Year Ended June 30, 2024

The finding from the June 30, 2024 Schedule of Findings is discussed below, along with our responses to that finding.

Finding:

Internal Control – Significant Deficiency and Material Weaknesses

Finding Number 2024 – 01

Recommendation: We realize that the City cannot fully segregate duties with the number of employees available. We recommend that management and the board remain aware of this issue and continue to develop policies and procedures that segregate accounting functions as much as possible. This policy should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, signing checks, and handling any related assets.

Response: The City Clerk/Treasurer will make sure that all purchase orders, timesheets and all other city paperwork are available to be viewed by the Mayor and The Commissioners at all times. All financial reports and purchase orders will be approved by the mayor and/or commissioner in charge of the department.

Status: In Progress

Implementation Date: December 10, 2024

If there are questions regarding this corrective action plan, please contact Joanie Corbin, City Clerk, City of New Haven, New Haven, Kentucky, 40051.

Sincerely,

Linda Mattingly
Mayor

**Certificate of Compliance –
Local Government Economic Assistance Program
City of New Haven, Kentucky
For the Year Ended June 30, 2024**

The City of New Haven, Kentucky hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Mayor



City Clerk