

TOWNSHIP OF WASHINGTON  
BERGEN COUNTY, NEW JERSEY

RESOLUTION No. 18-261

**GOVERNING BODY CERTIFICATION OF THE ANNUAL AUDIT**

WHEREAS, N.J.S.A. 40A: 5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions, and

WHEREAS, the Annual Report of Audit for the year 2017 has been filed by a Registered Municipal Accountant with the *Municipal Clerk* pursuant to N.J.S.A. 40A: 5-6, and a copy has been received by each member of the governing body; and

WHEREAS, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to the local fiscal affairs; and

WHEREAS, the Local Finance Board has promulgated N.J.A.C. 5:30-6.5, a regulation requiring that the governing body of each municipality shall, by resolution, certify to the Local Finance Board of the State of New Jersey that all members of the governing body have reviewed, as a minimum, the sections of the annual audit entitled "Comments and Recommendations; and

WHEREAS, the members of the governing body have personally reviewed, as a minimum, the Annual Report of Audit, and specifically the sections of the Annual Audit entitled "Comments and Recommendations, as evidenced by the group affidavit form of the governing body attached hereto; and

WHEREAS, such resolution of certification shall be adopted by the Governing Body no later than forty-five days after the receipt of the annual audit, pursuant to N.J.A.C. 5:30-6.5; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board; and

WHEREAS, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provisions of R.S. 52:27BB-52, to wit:

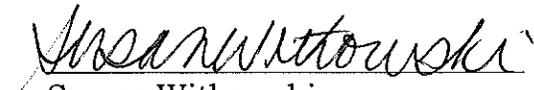
R.S. 52:27BB-52: A local officer or member of a local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the director (Director of Local Government Services), under the provisions of this Article,

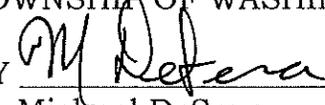
shall be guilty of a misdemeanor and, upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both, in addition shall forfeit his office.

NOW, THEREFORE BE IT RESOLVED, That the *Township Council* of the *Township of Washington*, hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

ATTEST:

APPROVED:  
TOWNSHIP COUNCIL OF THE  
TOWNSHIP OF WASHINGTON

  
Susan Witkowski  
Township Clerk

BY   
Michael DeSena  
Council President

DATED: July 16, 2018

MOTION		SECOND		COUNCIL	AYES	NAYES	ABSTAIN	ABSENT
Bruno		Bruno		Bruno				X
Cascio	x	Cascio		Cascio	X			
Cumming		Cumming		Cumming	X			
DeSena		DeSena		DeSena	X			
Ullman		Ullman	x	Ullman	X			

## **TOWNSHIP OF WASHINGTON**

### **Recommendations**

The building department should not have signed checks which are payable to the township with amounts not complete and all monies received should be deposited within 48 business hours of receipt.

The fixed asset list should be reconciled to the financial statements.

Accounting reclassifications should be reflected in the subsidiary ledgers.

The deficit in the payroll deduction payable trust should be funded.

Municipal Court:

The reconciled bail account should agree to the cash bail on hand per the cashbook.

The above summary or synopsis was prepared from the report of audit of the Township of Washington, County of Bergen, for the calendar year 2017. This report of audit, submitted by Louis C. Mai, Registered Municipal Accountant the firm of Louis C. Mai CPA & Associates, and a copy of it will be placed on file and made available for public inspection in the Office of the Township Clerk in the Township of Washington.

A Corrective Action Plan, which outlines actions the Township of Washington will take to correct any findings listed above, will be prepared in accordance with the state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the Township Clerk in the Township of Washington.

Susan Witkowski  
Township Clerk