



Board of County Commissioners

Resolution No. 2023 – 343

Administrative Committee

**RESOLUTION ACCEPTING THE ANNUAL SINGLE REPORT OF AUDIT
FOR THE YEAR 2020**

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 Single Report of Audit for the year 2020 has been filed by a Registered Municipal Accountant with the Clerk of the Board of Commissioners 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 "Findings 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 "Findings 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 Board of Chosen Commissioners of the County of Salem, 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.



 BENJAMIN H. LAURY, Director of the
 Board of County Commissioners

I hereby certify the foregoing to be a true resolution adopted by the Salem County Board of County Commissioners on September 6, 2023.



 STACY L. PENNINGTON
 Clerk of the Board

RECORD OF VOTE

| COMMISSIONER | RESOLUTION MOVED | RESOLUTION SECOND | AYE | NAY | ABSTAIN | ABSENT |
|---------------|------------------|-------------------|-----|-----|---------|--------|
| E. Ramsay | | | ✓ | | | |
| C. Taylor | | ✓ | ✓ | | | |
| D. Timmerman | | | | | | ✓ |
| G. Ostrum Jr. | ✓ | | ✓ | | | |
| B. Laury | | | ✓ | | | |

✓ Indicates Vote

Department Initials _____

LOCAL GOVERNMENT UNIT
GROUP AFFIDAVIT FORM

PRESCRIBED BY
THE NEW JERSEY LOCAL FINANCE BOARD

AUDIT REVIEW CERTIFICATE

We, the members of the Board of Commissioners of the County of Salem, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Board of Commissioners of the County of Salem.
2. We certify, pursuant to N.J.S.A. 40A:5-4, that we have each reviewed the annual single audit report for the fiscal year ended December 31, 2020 and specifically the sections of the audit report entitled "Schedule of Findings and Questioned Costs".

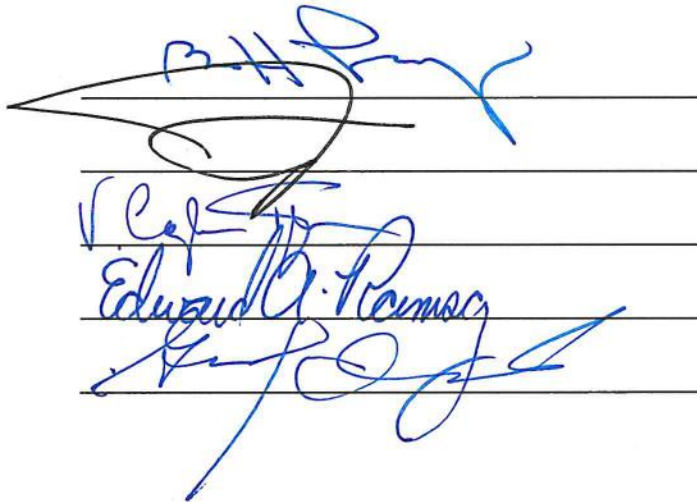
Benjamin H. Laury

Daniel Timmerman

Cordy Taylor

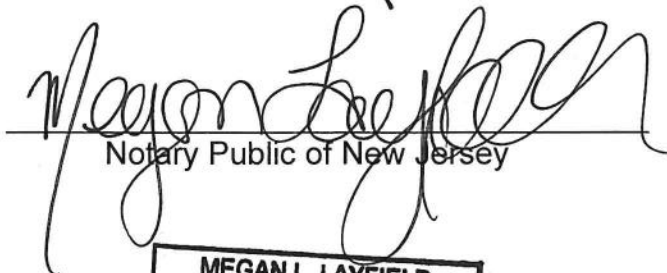
Edward Ramsey

Gordon J. Ostrum, Jr.



Sworn to and subscribed before me

this 6th day of September, 2023.



Notary Public of New Jersey



**GOVERNING BODY CERTIFICATION OF THE ANNUAL SINGLE AUDIT
FORM OF RESOLUTION**

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 Single Audit Report for the year 2020 has been filed by a Registered Municipal Accountant with the Clerk of the Board of Commissioners 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 single audit entitled "Findings and Questioned Costs, and,

WHEREAS, the members of the governing body have personally reviewed as a minimum the Annual Single Audit Report, and specifically the sections of the Annual Single Audit entitled "Findings and Questioned Costs, 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 single 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 Board of Commissioners of the County of Salem, 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.

I HEREBY CERTIFY THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON *September 6, 2023*


Clerk