



Board of County Commissioners

Administrative Committee

RESOLUTION CERTIFYING THE REVIEW OF THE 2021 ANNUAL SINGLE 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 Single Audit Report for the year 2021 has been filed by a Registered Municipal Accountant with the Clerk of the Board of County 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, the Local Finance Board of the State of New Jersey is authorized to prescribe reports pertaining to the local fiscal affairs, as per R.S. 52:27BB-34; 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 audit of Federal Awards and State Financial Assistance entitled Schedule of 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 audit of Federal Awards and State Financial Assistance pursuant to N.J.A.C 5:30-6.5; and

WHEREAS, all members of the governing body have received and 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 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 no 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 Salem County Board of County Commissioners 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 20, 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 _____