



Board of County Commissioners

Administrative Committee

**RESOLUTION CERTIFYING THE REVIEW OF THE 2022 ANNUAL SINGLE AUDIT**

**WHEREAS**, N.J.S. 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 2022 has been filed by a Registered Municipal Accountant with the Salem County Clerk as per the requirements of N.J.S. 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 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 Schedule of Findings and Questioned Costs, as evidenced by the group affidavit form of the governing body; 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, as per regulations of the Local Finance Board; 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 promulgations 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 governing body of the County of Salem, hereby states that it has complied with the promulgation of the Local Finance Board of the State of New Jersey dated July 30, 1968 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 the foregoing to be a true resolution adopted by the Salem County Board of County Commissioners on April 3, 2024.

  
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 kah