



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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Mr. Anthony Suriano
Borough Clerk
Borough of Bernardsville
166 Mine Brook Road
Bernardsville, New Jersey 07924

RE: BOROUGH OF BERNARDSVILLE
SOMERSET COUNTY, NEW JERSEY

Dear Mr. Suriano:

Enclosed please find a copy of the Report of Municipal Court prepared by us during the course of our audit for the year ended December 31, 2021.

Yours very truly,

SUPLEE, CLOONEY & COMPANY

A handwritten signature in black ink, appearing to read 'Robert W. Swisher', written over a horizontal line.

Robert W. Swisher Partner

June 8, 2022

RWS:mvf
Encl.

ANNUAL AUDIT REPORT
FOR THE YEAR 2021

MUNICIPAL COURT OF: BOROUGH OF BERNARDSVILLE
COUNTY OF: SOMERSET

COURT INFORMATION:

ADDRESS:	<u>The Honorable Mayor & Members of the</u>	PHONE:	<u>(908) 212-7020</u>
	<u>Borough Council</u>	COUNTY:	<u>SOMERSET</u>
	<u>Borough of Bernardsville, Borough Hall</u>	JUDGE:	<u>Honorable Katherine Howes</u>
	<u>166 Mine Brook Road</u>	COURT	
	<u>Bernardsville, NJ 07924</u>	DIRECTOR:	<u>Not Applicable</u>
		COURT	
		ADMINISTRATOR:	<u>Teresa Van Allen</u>

REPORT COMPLETED BY:

NAME:	<u>ROBERT W. SWISHER</u>	R.M.A. NUMBER:	<u>439</u>
SIGNED BY:	<u></u>	DATE:	<u>JUNE 8, 2022</u>
ADDRESS:	<u>SUPLEE, CLOONEY, AND COMPANY</u>		
	<u>308 EAST BROAD STREET</u>		
	<u>WESTFIELD, NEW JERSEY 07090</u>		

* - Bernardsville Municipal Court is a shared service court with Bedminster and Peapack-Gladstone Municipal Courts.
The court is located at 45 Miller Lane, Bedminster NJ, 07921

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2021

<u>AGENCY</u>	BEGINNING BALANCE AS OF DECEMBER <u>31, 2020</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	ENDING BALANCE AS OF DECEMBER <u>31, 2021</u>
STATE OF NEW JERSEY	2,372.05	12,434.46	13,633.40	1,173.11
COUNTY	1,035.75	11,004.25	11,011.00	1,029.00
MUNICIPALITY	3,338.51	25,976.31	26,604.66	2,710.16
MUNICIPALITY - P.O.A.A.	-	14.00	10.00	4.00
RESTITUTION	-	-	-	-
CONDITIONAL DISCHARGE	-	-	-	-
PUBLIC DEFENDER	-	200.00	200.00	-
WEIGHTS AND MEASURES	-	9,425.00	8,600.00	825.00
COUNTY LAB	-	-	-	-
REFUNDS / OVERPAYS	-	-	-	-
INTEREST	0.21	2.41	2.38	0.24
DIVISION OF FISH & GAME	-	-	-	-
MISCELLANEOUS	-	-	-	-
TOTAL MAGISTRATE	<u>6,746.52</u>	<u>59,056.43</u>	<u>60,061.44</u>	<u>5,741.51</u>
BAIL ACCOUNTS	<u>500.03</u>	<u>2,500.43</u>	<u>2,500.42</u>	<u>500.04</u>
	<u>\$7,246.55</u>	<u>\$61,556.86</u>	<u>\$62,561.86</u>	<u>\$6,241.55</u>

*Was the ending balance disbursed by the 15th of the next month? YES If not, explain?

GENERAL MUNICIPAL COURT INFORMATION

1. Does this court serve more than one municipality? Yes

2. Amount paid or charged in 2021 to 2021 appropriations for salaries of judge(s) \$0.00
 Other staff \$0.00 And expenses \$101,154.48

3. Is an approved statewide violations bureau schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes

4. Does the court have an approved supplemental Local Violations Bureau Schedule? Yes
 If so, is it prominently posted in the place where fines are to be paid to the violations clerk?
Yes

5. List staff members that are bonded:

Judge	<u>Honorable Katherine Howes</u>	Amount of Bond	<u>1,000,000.00</u>
Court Director		Amount of Bond	
Court Administrator	<u>Teresa Van Allen</u>	Amount of Bond	<u>1,000,000.00</u>
Deputy Court Adm.	<u>Sarah Henderson</u>	Amount of Bond	<u>1,000,000.00</u>
Deputy Court Adm.		Amount of Bond	
Other staff		Amount of Bond	

6. When does Judges term expire? 12/31/2023

7. Are uniform Traffic tickets serially numbered, properly controlled and accounted for? Yes

8. Are tickets eligible for destruction disposed of in a timely and proper manner? Yes

FINANCIAL PROCEDURES

Daily Financial Procedures

1. Are separate cash boxes maintained for each employee that receives money? No

2. Who is responsible for completing the Daily Bank Deposit? Teresa Van Allen

3. Who is responsible for transporting the Daily Deposit to the bank? Teresa Van Allen or Sarah Henderson

4. What procedures are followed to transport the moneys to the bank(i.e. security)?
Court Administrator, Teresa Van Allen, or Deputy Court Administrator, Sarah Henderson, takes money in a locked bag

5. Are deposits made within 48 hours ? Yes If not , please explain :

- 6 Do the above cash handling procedures provide for adequate security and separation of responsibilities?
Yes
- 7 Do the deposit slips match the totals provided by the Daily Batch and Criminal Journal? Yes
 If no , please explain: _____
- 8 Do the deposit slips match the daily totals displayed on the ATS Monthly Cashbook? Yes
 If no , please explain: _____
- 9 Are the deposit slips attached to the ATS Daily Batch Report and Criminal Journal? Yes
- 10 As of what date or dates was cash counted, reconciliation made and bank balances confirmed?
12/31/21 and 5/25/2022

Monthly Financial Procedures

- 11 Are separate general / bail accounts maintained? Yes
- 12 Is the court utilizing the ATS/ACS monthly cash book? Yes If not, please explain:

- 13 Who is responsible for the municipal court financial procedures (name and title)?
Teresa Van Allen - Court Administrator
- 14 Do the monthly disbursement checks equal account totals on Part V of the ATS monthly cash book?
 If no, please explain:
Yes
- 15 Are monies turned over to the proper agencies on or before the 15th of the month? Yes
 If not, please explain: _____
- 16 Does the general account accrue interest? Yes Bail? Yes
 Is the interest turned over on a monthly basis? Yes
- 17 Are overpayment checks written on a monthly basis? Yes Interest? Yes
- 18 Is the bank reconciliation page of the monthly cash book completed and balanced? Yes
 If not, please explain: _____
- 19 Are the fiscal records kept in a safe place? Yes

Bail Procedures

- 20 Is bail collected by the police department properly and promptly turned over to the municipal court?
Yes
- 21 Are bail refunds done in a timely manner? Yes
- 22 Are bail forfeitures done in a timely manner? Yes
- 23 Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the bail account?
Yes

