


ANNUAL AUDIT REPORT
FOR THE YEAR 2022

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>Daniela Cordero</u> |

REPORT COMPLETED BY:

| | | | |
|------------|--|----------------|-----------------------|
| NAME: | <u>ROBERT W. SWISHER</u> | R.M.A. NUMBER: | <u>439</u> |
| SIGNED BY: | <u></u> | DATE: | <u>August 3, 2023</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, 2022

| <u>AGENCY</u> | BEGINNING BALANCE AS OF DECEMBER 31, 2021 | <u>RECEIPTS</u> | <u>DISBURSEMENTS</u> | ENDING BALANCE AS OF DECEMBER 31, 2022 |
|--------------------------|--|--------------------|----------------------|---|
| STATE OF NEW JERSEY | \$1,173.11 | \$21,982.79 | \$22,539.30 | \$616.60 |
| COUNTY | 1,029.00 | 14,494.00 | 14,995.00 | 528.00 |
| MUNICIPALITY | 2,710.16 | 38,994.12 | 40,212.82 | 1,491.46 |
| MUNICIPALITY - P.O.A.A. | 4.00 | 74.00 | 76.00 | 2.00 |
| PUBLIC DEFENDER | | 200.00 | 200.00 | |
| WEIGHTS AND MEASURES | 825.00 | 800.00 | 1,625.00 | |
| INTEREST | 0.24 | 0.61 | 0.85 | |
| TOTAL MAGISTRATE | <u>5,741.51</u> | <u>76,545.52</u> | <u>79,648.97</u> | <u>2,638.06</u> |
| BAIL ACCOUNTS | 500.04 | 2,850.34 | 3,350.35 | 0.03 |
| | <u>\$6,241.55</u> | <u>\$79,395.86</u> | <u>\$82,999.32</u> | <u>\$2,638.09</u> |

*Was the ending balance disbursed by the 15th of the next month? YES If not, 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?
12/31/22 and 6/5/2023

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)?
Daniela Cordero - 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

