

SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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Mr. Gregory Bonin
Borough Clerk
Borough of Millstone
1353 Main Street
Millstone, New Jersey 08844

RE: BOROUGH OF MILLSTONE
SOMERSET COUNTY, NEW JERSEY

Dear Mr. Bonin:

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

Yours very truly,

SUPLEE, CLOONEY & COMPANY

Robert W. Swisher, Partner

April 12, 2022

RWS:mvf
Encls.


**ANNUAL AUDIT REPORT
FOR THE YEAR 2021**

MUNICIPAL COURT OF: BOROUGH OF MILLSTONE
COUNTY OF: SOMERSET

COURT INFORMATION:

ADDRESS: 475 DEMOTT LANE **PHONE:** 732-873-7285 ext. 6260
SOMERSET, NEW JERSEY 08873 **COUNTY:** SOMERSET
JUDGE: SHEILA ELLINGTON
JUDGE: MAUREEN VELLA
COURT ADMINISTRATOR: KEILA MARTINEZ
COURT ADMINISTRATOR: _____

REPORT COMPLETED BY:

NAME: ROBERT W. SWISHER **R.M.A. NUMBER:** 439
SIGNED BY:  **DATE:** April 12, 2022
ADDRESS: SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2021

AGENCY	BEGINNING BALANCE AS OF DECEMBER 31, 2020	RECEIPTS	DISBURSEMENTS	ENDING BALANCE AS OF DECEMBER 31, 2021
STATE OF NEW JERSEY	63.98	8,811.89	8,246.45	629.42
COUNTY	5.00	4,581.50	4,056.00	530.50
MUNICIPALITY	32.52	11,256.58	10,312.80	976.30
TOTAL FINES ACCOUNT	101.50	24,649.97	22,615.25	2,136.22
BAIL ACCOUNT	0.00	500.00	0.00	500.00
	101.50	25,149.97	22,615.25	2,636.22

*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? NO If so please list:
The Millstone Borough court is hosted by Franklin Township per shared service agreement.

2. Amount paid or charged in 2021 to 2021 appropriations for salaries of judge(s) \$ -0-
 Other staff \$ -0- And expenses \$ -0-

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? N/A
 If so, is it prominently posted in the place where fines are to be paid to the violations clerk?
N/A

5. List staff members that are bonded:

Judge	<u>Sheila Ellington</u>	Amount of Bond
Judge	<u>Maureen Vella</u>	Amount of Bond
Court Administrator	<u>Keila Martinez</u>	Amount of Bond
Court Administrator	_____	Amount of Bond
Deputy Court Adm.	_____	Amount of Bond

\$1,000,000 blanket bond coverage

6. When does Judges term expire?

<u>Ellington</u>	<u>12/31/2023</u>
<u>Vella</u>	<u>12/31/2021</u>

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? Court Administrator

3. Who is responsible for transporting the Daily Deposit to the bank? Courier service

4. What procedures are followed to transport the moneys to the bank (i.e. security)?
The deposits are put into a money bag and the Courier service brings it to the bank for deposit.

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?
 12/31/2021

Monthly Financial Procedures

11. Are separate general/bail bank accounts maintained? YES
12. Is the court utilizing the ATS/ACS monthly cash book? YES If no please explain:

13. Who is responsible for the municipal court financial procedures(name and title)?
 Keila Martinez, Court Administrator
14. Do the monthly disbursement checks equal account totals on part V of the ATS monthly cash book?
 YES If no, please explain: _____
15. Are moneys turned over to the proper agencies on or before the 15th of the month? YES
 If no, please explain: _____
16. Does the general account accrue interest? NO Bail? NO
 Is the interest turned over on a monthly basis? N/A
17. Are overpayment checks written on a monthly basis? YES Interest? N/A

18. Is the bank reconciliation page of the monthly cash book completed and balanced? YES
If no, 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
Are the refund checks made out to the surety? 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

