



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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Ms. Amy Antonides, Municipal Clerk
Borough of South Plainfield
2480 Plainfield Avenue
South Plainfield, New Jersey 07080

RE: BOROUGH OF SOUTH PLAINFIELD
MIDDLESEX COUNTY, NEW JERSEY
AUDIT REPORT – YEAR 2016

Dear Ms. Antonides:

Enclosed herewith please find copy of Report of Municipal Court prepared by us during the course of our audit for the year ended December 31, 2016.

Yours very truly,

SUPLEE, CLOONEY & COMPANY

Robert W. Swisher, Partner

June 30, 2017

RWS:mvf
Encls.

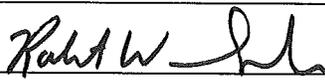
**ANNUAL AUDIT REPORT
FOR THE YEAR 2016**

MUNICIPAL COURT OF: BOROUGH OF SOUTH PLAINFIELD
COUNTY OF: MIDDLESEX

COURT INFORMATION:

ADDRESS:	<u>BOROUGH OF SOUTH PLAINFIELD</u>	PHONE:	<u>908-226-7650</u>
	<u>2480 PLAINFIELD AVE.</u>	COUNTY:	<u>MIDDLESEX</u>
	<u>SOUTH PLAINFIELD, NJ 07080</u>	JUDGE:	<u>HON. KATHERINE HOWES</u>
		COURT	
		DIRECTOR:	<u>N/A</u>
		COURT	
		ADMINISTRATOR:	<u>KAREN COSTANTINO</u>

REPORT COMPLETED BY:

NAME:	<u>ROBERT W. SWISHER</u>	R.M.A. NUMBER:	<u>439</u>
SIGNED BY:	<u></u>	DATE:	<u>June 30, 2017</u>
ADDRESS:	<u>SUPLEE, CLOONEY & COMPANY</u>		
	<u>308 EAST BROAD STREET</u>		
	<u>WESTFIELD, NEW JERSEY 07090</u>		

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2016

AGENCY	BEGINNING BALANCE AS OF DECEMBER 31, 2015	RECEIPTS	DISBURSEMENTS	ENDING BALANCE AS OF DECEMBER 31, 2016
STATE OF NEW JERSEY	\$37,409.34	\$424,741.59	\$428,501.14	\$33,649.79
COUNTY	19,646.51	261,418.55	258,573.06	22,492.00
MUNICIPALITY	55,462.15	775,921.58	762,918.31	68,465.42
MUNICIPALITY-P.O.A.A.	4.00	136.00	134.00	6.00
MUNICIPALITY-PUBLIC DEFENDER	415.00	12,119.00	11,416.00	1,118.00
COUNTY-WEIGHTS & MEASURES		18,450.00	17,750.00	700.00
SPCA				
CONSUMER AFFAIRS				
TOTAL FINES ACCOUNT	\$112,937.00	\$1,492,786.72	\$1,479,292.51	\$126,431.21
BAIL ACCOUNT	\$53,816.00	\$318,480.17	\$316,041.17	\$56,255.00
	<u>\$166,753.00</u>	<u>\$1,811,266.89</u>	<u>\$1,795,333.68</u>	<u>\$182,686.21</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? NO If so please list:

2. Amount paid or charged in 2016 to 2016 appropriations for salaries of judge(s) \$50,485.00
 Other staff \$259,019.06 Other expenses \$141,612.58

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>Hon. Katherine Howes</u>	Amount of Bond	<u></u>
Judge	<u></u>	Amount of Bond	<u></u>
Court Director	<u></u>	Amount of Bond	<u>Blanket Bond</u>
Court Administrator	<u>Karen Costantino</u>	Amount of Bond	<u>\$1,000,000.00</u>
Deputy Court Adm.	<u>Dawn Deponte</u>	Amount of Bond	<u></u>
Deputy Court Clerk	<u></u>	Amount of Bond	<u></u>

6. When does Judges term expire? 12/31/2016

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? YES
Court Administrator
2. Who is responsible for completing the Daily Bank Deposit? or Deputy Court Administrator
3. Who is responsible for transporting the Daily Deposit to the bank? Deputy Court Administrator
4. What procedures are followed to transport the moneys to the bank (i.e. security)?
Dawn Daponte places it in a bank bag and transports it to the bank.

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? NO

COMMENTS: -The bail bank account has not been reconciled to the "cash bail on account". There remains a difference as of Dec. 2016 of \$968.00.

-Bail Jan. 2016 ats/acs monthly report parts 1-4 were missing which include: receipts, disbursements, bail on account, bank reconciliation, and outstanding checklist. Note that at time of audit the oldest archived atc/acs reports available were April 2016.

RECOMMENDATIONS: - The bail bank account should be reconciled to the "cash bail on account" on a monthly basis.

- Client should ensure that all records required for audits are filed properly and available when requested.