



SUPLEE, CLOONEY & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

Ms. Amy L. 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 2023

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, 2023.

Yours very truly,

SUPLEE, CLOONEY & COMPANY LLC

Robert W. Swisher, Partner

August 9, 2024

RWS:mvf
Encls.


**ANNUAL AUDIT REPORT
FOR THE YEAR 2023**

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>PAUL GARELICK, ESQ.</u>
		COURT DIRECTOR:	<u>N/A</u>
		COURT ADMINISTRATOR:	<u>YOLANDA DIAZ</u>

REPORT COMPLETED BY:

NAME:	<u>ROBERT W. SWISHER</u>	R.M.A. NUMBER:	<u>439</u>
SIGNED BY:	<u></u>	DATE:	<u>8/9/24</u>
ADDRESS:	<u>SUPLEE, CLOONEY & COMPANY LLC</u>		
	<u>308 EAST BROAD STREET</u>		
	<u>WESTFIELD, NEW JERSEY 07090</u>		

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2023

AGENCY	BEGINNING BALANCE AS OF DECEMBER	RECEIPTS	DISBURSEMENTS	ENDING BALANCE AS OF
	31, 2022			DECEMBER 31, 2023
STATE OF NEW JERSEY	\$26,871.89	\$331,182.72	\$336,122.99	\$21,931.62
COUNTY	18,158.50	254,155.88	256,631.31	15,683.07
MUNICIPALITY	32,940.41	525,537.35	525,243.69	33,234.07
MUNICIPALITY-P.O.A.A.	8.00	78.00	74.00	12.00
MUNICIPALITY-PUBLIC DEFENDER	600.00	7,408.00	7,688.00	320.00
COUNTY-WEIGHTS & MEASURES		10,600.00	10,600.00	
TOTAL FINES ACCOUNT	\$78,578.80	\$1,128,961.95	\$1,136,359.99	\$71,180.76
BAIL ACCOUNT	\$7,814.00	\$121,405.00	\$107,469.00	\$21,750.00
	\$86,392.80	\$1,250,366.95	\$1,243,828.99	\$92,930.76

*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 2023 to 2023 appropriations for salaries of judge(s) \$55,652.00
Other staff \$253,795.28 Other expenses \$143,556.01
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>Paul Garelick, Esq.</u> | Amount of Bond |
| Judge | _____ | Amount of Bond |
| Court Director | _____ | Amount of Bond |
| Court Administrator | <u>Yolanda Diaz</u> | Amount of Bond |
| Deputy Court Adm. | <u>Savitree Ramrup</u> | Amount of Bond |
| Deputy Court Clerk | _____ | Amount of Bond |
- Blanket Bond
\$1,000,000.00
6. When does Judges term expire? 12/31/2025
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)?
Either Yolanda or Janine transport the money to the bank on Monday, Thursday and at the end of the month.

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?
12/31/2023 - bank balances were confirmed ; 7/31/23 cash count performed

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)?
Yolanda Diaz (Court Administrator) and Savitree Ramrup (Deputy 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? 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 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: None.

None.

RECOMMENDATIONS: None.

None.