

ANNUAL AUDIT REPORT

FOR THE YEAR 2008

MUNICIPAL COURT OF:

Township of Berkeley

COUNTY OF:

Ocean

COURT INFORMATION

ADDRESS: Honorable Mayor and Members
of the Township Council

PHONE: (732) 240-6661

Township of Berkeley

COUNTY: Ocean

P.O. Box B

JUDGE: John J. Sheehy, Esq.

Pinewald-Keswick Road

COURT
DIRECTOR:

Bayville, NJ 08721

COURT
ADMINISTRATOR: Aileen Alonzo

REPORT COMPLETED BY

NAME: Thomas P. Fallon, CPA, RMA

RMA NUMBER: 465

SIGNED BY: 

DATE: 3-20-09

ADDRESS: Fallon & Larsen LLP

1390 Route 36

Suite 102

Hazlet, NJ 07730

FALLON & LARSEN LLP

Certified Public Accountants

1390 Route 36, Suite 102
Hazlet, New Jersey 07730-1716
Telephone: (732) 888-2070
FAX: (732) 888-6245

INDEPENDENT AUDITORS' REPORT

To the Members of the
Township Council
Township of Berkeley
County of Ocean
Berkeley, New Jersey

We have audited the accompanying Statement of Municipal Court Cash Receipts and Disbursements - regulatory basis of the Township of Berkeley (the "Township") for the year ended December 31, 2008. This statement is the responsibility of the Township's management. Our responsibility is to express an opinion on this statement based on our audit.

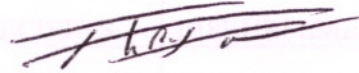
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Statement of Municipal Court Cash Receipts and Disbursements - regulatory basis was prepared on the cash basis of accounting in conformity with the accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

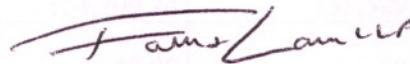
In our opinion, because the Township's policy to prepare this financial statement on the basis of accounting described in the third paragraph of this report, the financial statement referred to above is not presented fairly in conformity with accounting principles generally accepted in the United States of America.

However, in our opinion, the Statement of Municipal Court Cash Receipts and Disbursements - regulatory basis referred to above presents fairly, in all material respects, the Municipal Court cash receipts and disbursements activity of the Township of the year ended December 31, 2008 on the basis of accounting described in the third paragraph of this report.

Our audit was made for the purpose of forming an opinion on the financial statement - regulatory basis. The accompanying supplementary schedules are not a required part of the financial statement and are presented for additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the financial statement - regulatory basis and, in our opinion, is fairly presented in all material respects in relation to the financial statement - regulatory basis taken as a whole.



Thomas P. Fallon
Certified Public Accountant
Registered Municipal Accountant #465



Fallon & Larsen LLP

March 20, 2009

STATEMENT OF MUNICIPAL COURT CASH RECEIPTS AND DISBURSEMENTS
STATUTORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2008

AGENCY	BEGINNING BALANCE AS OF DEC. 31, 2007	RECEIPTS	DISBURSEMENTS	ENDING BALANCE AS OF DEC. 31, 2008
STATE OF NJ	12,063.93	132,567.46	137,733.22	6,898.17
COUNTY	4,095.50	63,784.71	64,599.21	3,281.00
MUNICIPALITY	9,900.07	154,209.24	155,529.98	8,579.33
MUNICIPALITY - POAA		48.00	40.00	8.00
COUNTY LAB	39.00	486.00	525.00	
CONDITIONAL DISCHARGE				
FISH & GAME	20.00	910.00	930.00	
PARK & FOREST	650.00	8,550.00	8,920.00	280.00
WEIGHTS & MEASURES	450.00	5,200.00	5,350.00	300.00
RESTITUTION		2,099.30	1,849.30	250.00
PUBLIC DEFENDER	676.50	15,656.00	15,164.00	1,168.50
ENVIRONMENTAL PROTECT.		100.00	100.00	
SPCA		390.00	390.00	
TOTAL	27,895.00	384,000.71	391,130.71	20,765.00

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

GENERAL MUNICIPAL COURT INFORMATION

1. Does this municipal court serve more than one municipality? No If so, please list:

2. Amount paid or charged in 2008 to 2008 appropriations for salary of judge(s) \$ 51,030
Other Staff \$ 181,882 and expenses \$ 13,577
3. Is an approved statewide violations bureau schedule of fines prominently posted in the place where fines are to be paid by 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>John J. Sheehy, Esq.</u> | Amount of Bond | <u>\$ 38,000.00 (*)</u> |
| Ct. Dir. | _____ | Amount of Bond | _____ |
| Ct. Adm. | <u>Aileen Alonzo</u> | Amount of Bond | <u>\$ 38,000.00 (*)</u> |
| Dep. Ct. Adm. | <u>Lois Anderson (1/08 - 6/08)</u> | Amount of Bond | <u>\$ 38,000.00 (*)</u> |
| Other Staff | <u>Cindy Walsh (3/08-12/08)</u> | Amount of Bond | <u>\$ 38,000.00 (*)</u> |
| | <u>Deena Petrich (11/08-12/08)</u> | Amount of Bond | <u>\$ 38,000.00 (*)</u> |
- (*) - Court Blanket Bond
6. When does the Judge's term expire? 06/30/09
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 receipts money? Yes
2. Who is responsible for completing the Daily Bank Deposit? Aileen Alonzo & Cindy Walsh
3. Who is responsible for transporting the Daily Deposit to the bank? Township Courier

4. What procedures are followed to transport the monies to the bank (i.e., security)? Township
Courier brings money to bank and deposit slips are returned to the court.
5. Are deposits made within 48 hours of receipt? Yes If no, please explain

6. Do the above cash handling procedures provide 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
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 balance confirmed?
12/31/08

Monthly Financial Procedures

11. Are separate general/bail accounts maintained? Yes
12. Is the court utilizing the ATS/ACS monthly cashbook? Yes If no, please explain

13. Who is responsible for the municipal court financial procedures (name and title)?
Aileen Alonzo, 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 monies turned over to the proper agencies on or before the 15th of each month? Yes
If no, please explain. _____
16. Does the general account accrue interest? Yes Bail Account? Yes
Is the interest turned over to the municipality on a monthly basis? Yes
17. Are overpayment checks written on a monthly basis? Yes Interest? No
18. Is the bank reconciliation page of the Monthly Cash Book completed and balanced? Yes
If no, 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

ANNUAL BUDGET REPORT

FOR THE YEAR 2005

COMMENTS:

NONE

Township of Baraboo

COUNTY OF

Orange

COURT INFORMATION

ADDRESS

Honorable Mayor and Members
of Township Council

PHONE

(732) 240-1000

RECOMMENDATIONS:

NONE

COUNTY

Orange

JUDGE

John J. Stedman, Esq.

COURT

DIRECTOR

COURT

ADMINISTRATOR

Aileen Alberti

REPORT COMPLETED BY

SIGNED BY

Thomas P. Fazio, CPA, PECA

BMA NUMBER

465

DATE

DATE

3-18-07

ADDRESS

1000 S. Lincoln St.

Baraboo, WI 53009

Phone (732)

Phone (608)