



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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Ms. Rayna E. Harris
Township Clerk
Township of Hillside
Municipal Building
John F. Kennedy Plaza
Hillside, New Jersey 07205

RE: TOWNSHIP OF HILLSIDE
UNION COUNTY, NEW JERSEY

Dear Ms. Harris:

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, 2014.

Yours very truly,

SUPLEE, CLOONEY & COMPANY


Robert B. Cagnassola, Partner

September 30, 2015

RBC:tc
Encls.




**ANNUAL AUDIT REPORT
FOR THE YEAR 2014**

MUNICIPAL COURT OF: TOWNSHIP OF HILLSIDE
COUNTY OF: UNION

COURT INFORMATION:

ADDRESS: MUNICIPAL BUILDING **PHONE:** 973-926-1881
JOHN F. KENNEDY PLAZA **COUNTY:** UNION
HILLSIDE, NEW JERSEY 07205 **JUDGE:** HONORABLE NORMA GARCIA ANSTATT
COURT DIRECTOR: _____
COURT ADMINISTRATOR: JESSICA CIUIA

REPORT COMPLETED BY:

NAME: ROBERT B. CAGNASSOLA **R.M.A. NUMBER:** 50
SIGNED BY:  **DATE:** 9/30/2015
ADDRESS: SUPLEE, CLOONEY AND COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2014

<u>AGENCY</u>	<u>BEGINNING BALANCE AS OF DECEMBER 31, 2013</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING BALANCE AS OF DECEMBER 31, 2014</u>
STATE OF NEW JERSEY	13,509.25	239,957.03	237,146.99	16,319.29
COUNTY	8,004.43	94,089.46	95,834.39	6,259.50
MUNICIPALITY	17,848.21	299,043.91	297,723.02	19,169.10
MUNICIPALITY - P.O.A.A.	100.00	1,699.00	1,703.00	96.00
MUNICIPALITY - PUBLIC DEFENDER	1,385.15	21,673.75	20,520.40	2,538.50
COUNTY LAB	110.00	1,570.00	1,625.00	55.00
WEIGHTS AND MEASURES		4,150.00	4,150.00	
RESTITUTION		950.00	950.00	
BAIL REINSTATEMENT				
INTEREST	10.75	141.35	142.42	9.68
MISCELLANEOUS	(92.87)	92.87		
REFUNDS/OVERPAYS				
TOTAL MAGISTRATE	40,874.92	663,367.37	659,795.22	44,447.07
BAIL ACCOUNTS	41,505.91	191,890.29	207,639.12	25,757.08
TOTAL ALL ACCOUNTS	<u>\$82,380.83</u>	<u>\$855,257.66</u>	<u>\$867,434.34</u>	<u>\$70,204.15</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 2014 to 2014 appropriations for salaries of judge(s) \$36,419.50
 Other staff \$261,361.43 And expenses \$23,172.19
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:

Presiding Judge	<u>NORMA GARCIA ANSTATT</u>	Amount of Bond	<u>\$20,000.00</u>
Judge	<u>LARA DI FABRIZIO</u>	Amount of Bond	<u>\$20,000.00</u>
Court Administrator	<u>JESSICA CIUIA</u>	Amount of Bond	<u>\$18,000.00</u>
Deputy Court Adm.	<u>ROSEANNE AMATO</u>	Amount of Bond	<u>\$18,000.00</u>
Other staff		Amount of Bond	
6. When does Judges term expire? 12/31/14 (DI FABRIZIO)
12/31/14 (ANSTATT))
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
2. Who is responsible for completing the Daily Bank Deposit? JESSICA CIUIA
3. Who is responsible for transporting the Daily Deposit to the bank? JESSICA CIUIA
4. What procedures are followed to transport the moneys to the bank (i.e. security)?
POLICE ESCORT IS USED

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?

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)?

JESSICA CIUIA - 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?

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

