

ANNUAL AUDIT REPORT FOR THE YEAR 2016

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MUNICIPAL COURT OF Township of Ocean

COUNTY OF Ocean

MUNICIPAL COURT STATUS:        SINGLE X    JOINT \_\_\_\_\_    SHARED \_\_\_\_\_

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COURT ADDRESS:        50 Railroad Avenue  
                                 Waretown, NJ 08758

PHONE:        609-693-3332

JUDGE:                                Philip M. Miller, JMC

COURT DIRECTOR:        \_\_\_\_\_

COURT ADMINISTRATOR:    Steven Millette

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AUDITOR'S INFORMATION    RMA #: 483

DATE: 6/8/17

NAME:                        Robert W. Allison

SIGNATURE:                 \_\_\_\_\_

ADDRESS:                    680 Hooper Ave, Building B, Suite 201, Toms River, NJ 08753

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JUDICIARYS CONTACT INFORMATION

MUNICIPAL DIVISION MANAGER: Mr. Joseph Sclama

ADDRESS:    120 Hooper Avenue

CITY, STATE, ZIP: Toms River, NJ 08754

TELEPHONE:        732-929-2042

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**RECEIPTS AND DISBURSEMENTS FOR YEAR 2016**

AGENCY	BEGINNING BALANCE AS OF 12/31/2015	RECEIPTS	DISBURSEMENTS	TRANSFERS	ENDING BALANCE AS OF 12/31/2016
STATE OF NJ	6,761.52	114,765.01	115,594.95	102.00	6,033.58
COUNTY	3,022.50	45,855.00	47,322.00	412.00	1,967.50
MUNICIPALITY	8,108.90	102,236.99	104,460.55	(1,098.92)	4,786.42
PUBLIC DEFENDER	683.50	9,634.00	9,459.50	(293.50)	564.50
FISH & GAME	0.00	356.00	431.00	75.00	0.00
PARK & FOREST	0.00	0.00	0.00	0.00	0.00
WEIGHTS & MEASURES	0.00	1,850.00	1,850.00	0.00	0.00
RESTITUTION	0.00	2,760.00	2,660.00	0.00	100.00
INTEREST	0.00	16.67	16.67	0.00	0.00
LOCAL PARKING	0.00	2.00	2.00	0.00	0.00
BAIL ACCOUNT	7,500.00	55,641.12	59,936.12	0.00	3,205.00
MISCELLANEOUS	(803.42)	0.00	0.00	803.42	0.00
TOTALS	25,273.00	333,116.79	341,732.79	0.00	16,657.00

Was the ending balance disbursed by the 15<sup>th</sup> of the next month:  YES  NO  
 If not, explain \_\_\_\_\_

**GENERAL MUNICIPAL COURT INFORMATION**

1. LIST ALL STAFF MEMBERS WHO ARE BONDED	AMOUNT OF BOND
Judge <u>Philip M Miller</u>	<u>\$1,000,000.00</u>
Court Director _____	_____
Court Administrator <u>Steven Millette</u>	<u>\$1,000,000.00</u>
Court Administrator _____	_____
Deputy Court Adm. <u>Alexandra Pepe</u>	<u>\$1,000,000.00</u>
Deputy Court Adm. _____	_____
_____	_____
_____	_____

2. ARE STAFF INDIVIDUALLY BONDED OR UNDER A JIF BOND  IND  JIF

If bonded individually are amounts in conformance with NJAC 5:30-8.4?  YES  NO

Minimum \_\_\_\_\_ Recommended \_\_\_\_\_

3. Is the court administrator certified pursuant to statute?  YES  NO  
 Is the court administrator's certification in good standing?  YES  NO

If not, provide current status? \_\_\_\_\_

4. When does the Judge's term expire? January 2, 2018

5. If a joint court, has the Judge received a Governor's appt?  YES  NO

**BUDGETARY INFORMATION**

- 1. Amount paid or charged in 2016 for salary of Judge in S & W \$29,000.04
- 2. Amount paid for all other staff salaries in S & W \$95,134.75
- 3. Amount charged for Other Expenses \$11,915.82
- 4. Was the budget submitted and approved by Assignment Judge?  YES  NO

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**OFFICE CONTROL**

- 1. Is an approved statewide Violations Bureau Schedule prominently posted?  YES  NO
- 2. Does the court have an approved Local Violations Bureau Schedule?  YES  NO
- 2. a. If so, is it properly posted?  YES  NO
- 3. Are uniform traffic tickets serially numbered, properly controlled and accounted for?  YES  NO
- 4. Does the court void tickets or complaints in accordance with Directive 02-08?  
If not, provide details \_\_\_\_\_  YES  NO
- 5. Are complaints eligible for destruction disposed of in a timely and proper manner?  YES  NO
- 6. Is the auditor's approval received for all financial records approved for destruction?  
If not, provide details \_\_\_\_\_  YES  NO
- 7. Are manual receipts serially numbered, properly controlled and accounted for?  
If not, provide details \_\_\_\_\_  YES  NO

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**DAILY FINANCIAL PROCEDURES**

- 1. Are separate lockable, cash boxes used by each employee that receipts money?  YES  NO
- 2. Who is responsible for completing the Daily Bank Deposit? Court Admin.
- 3. Are the un-validated and validated bank deposit slips attached to the daily journal?  YES  NO
- 4. Who is responsible for transporting the Daily Deposit to the bank? Police
- 5. What security procedures are followed when transporting the money to the bank? Armed Officer
- 6. Are deposits made within 48 hours pursuant to statute?  
If not, provide details with dates \_\_\_\_\_  YES  NO
- 7. Do the deposit slips match the totals provided by the Daily Journals?  
If not, provide details with dates \_\_\_\_\_  YES  NO
- 8. Do the deposit slips match the individual cash/check amounts provided

by the Daily Journals?  YES  NO  
If not, provide details with dates \_\_\_\_\_

9. Are overages /shortages or help desk calls documented with the daily journals?  YES  NO  
If not, provide details with dates \_\_\_\_\_

10. As of what date or dates was cash counted, reconciliation made and bank balance confirmed?

Cash Counted 3/3/2017

11. Change fund amount \$400.00

Does this amount conform with municipal records?  YES  NO

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### **MONTHLY FINANCIAL PROCEDURES**

1. Are separate general and bail accounts maintained?  YES  NO

2. Is the court utilizing the monthly cashbook?  YES  NO

3. Who is responsible for the financial procedures?  
 DIRECTOR  MCA  DCA OTHER \_\_\_\_\_

4. Does the monthly disbursements checks equal account totals on Part V of  
the Monthly Cashbook?  YES  NO

5. Are monthly disbursements made before the 15<sup>th</sup> of each month?  YES  NO  
If not, provide details \_\_\_\_\_

6. Does the general account accrue interest?  YES  NO Bail Account?  YES  NO  
Is the interest disbursed each month?  YES  NO

7. Are the overpayment checks written on a monthly basis?  YES  NO

8. Are restitution checks promptly written?  YES  NO

9. Are the outstanding public defender fees turned over to the municipality  
for collection on cases that have been adjudicated?  YES  NO

10. Are the reconciliations completed within 10 days of receipt of the bank statements?  YES  NO  
If not, provide details \_\_\_\_\_

11. Are fiscal records kept secured in the court office?  YES  NO  
If not, provide details \_\_\_\_\_

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### **BAIL PROCEDURES**

1. Is bail collected by the police properly and promptly turned over to the court  
If not, provide details \_\_\_\_\_  YES  NO

2. Are bail refunds done in a timely manner?  YES  NO

3. Are refund checks made out to the surety?  YES  NO

4. Are bail forfeitures done in a timely manner?  YES  NO
5. Are judgments filed timely and in accordance with procedures?  YES  NO
6. Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the bail account?  YES  NO
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**FUNDS**

1. Does the town have the following dedicated funds?  YES  NO
- Public Defender (N.J.S.A. 2B:24-17(b))  YES  NO
  - POAA (N.J.S.A. 39:4-139-9)  YES  NO
  - DWI (N.J.S.A.26:2B-35(b) (3))  YES  NO
2. Does the DWI and POAA funds balance for the town match the court's record?  YES  NO  
If not, provide details \_\_\_\_\_
3. Does the town's balance and expenditures of the DWI and/or POAA funds match the approved DWI/POAA expenditure requests utilized by the court?  YES  NO  
If no, POAA town balance \$\_\_\_\_\_ Court Balance \$ \_\_\_\_\_  
If no, DWI Fund town balance \$\_\_\_\_\_ Court Balance \$ \_\_\_\_\_
4. Does the court follow approval process for use of DWI/POAA funds?  YES  NO  
If not, provide details \_\_\_\_\_
5. Did the Judge, Municipal Court Director or Administrator provide all authorizations for approved use of DWI/POAA funds?  YES  NO  
If not, provide details \_\_\_\_\_

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**COMMENTS**

NONE.

**RECOMMENDATIONS**

NONE.