

BOROUGH OF MENDHAM

MORRIS COUNTY, NEW JERSEY

RESOLUTION #157-2020

**RESOLUTION APPROVING THE CORRECTIVE ACTION PLAN FOR THE ANNUAL AUDIT REPORT
FOR THE YEAR ENDING 2019**

WHEREAS, the New Jersey Budget and Fiscal Affairs laws require all local governments to prepare and submit a Corrective Action Plan as part of their annual audit process: and

WHEREAS, the Corrective Action Plan, which outlines actions the Borough of Mendham will take to correct the findings listed in the Comments and Recommendations section of the 2019 Audit report, was prepared by the Chief Financial Officer and placed on file with the Borough Clerk within 60 days from the date the audit report was received by the governing body; and

WHEREAS, the governing body is required to review and to approve the Corrective Action Plan.

BE IT RESOLVED by the Mayor and Council of the Borough of Mendham that they hereby approve the Corrective Action Plan prepared by the Chief Financial Officer in response to the 2019 Audit Report; and

BE IT FURTHER RESOLVED that the Municipal Clerk shall file a certified copy of this Resolution with the Director of the Division of Local Government Services.

Dated: October 26, 2020

[Corrective Action Plan follows]

BOROUGH OF MENDHAM
CORRECTIVE ACTION PLAN FOR THE ANNUAL AUDIT REPORT FOR THE YEAR ENDING 2019

[As required by Local Finance Notice #92-15]

Segregation of Duties

Description: An adequate segregation of duties be maintained with respect to the recording and treasury functions.

Analysis: Due to the limited number of Borough personnel and the decentralized nature of governmental collection procedures there is a concentration of duties and responsibilities among a limited number of employees.

Corrective Action/Implementation Date: This finding has been evaluated, but due to budgetary constraints and the limited number of Borough personnel and the decentralized nature of governmental collection procedures there has been no resolution to this recommendation.

Tax Collection

Description: The Tax Collector should make every effort to post and reconcile to the accounting records in a timely manner.

Analysis: Refunds by resolution, including tax appeal refunds, state and county tax refunds, municipal outside liens, tax premiums, cancellation adjustments, foreclosures, etc. should be posted and reconciled to the tax collector's records.

Corrective Action/Implementation Date: The Borough Administrator and the Tax Collector will follow up to ensure that the tax collection activity is posted to the accounting software in a timely manner, and that a detailed analysis will be prepared for any refunds, cancellations and adjustments to the levy.

Police Department

Description: Police receipts should be turned over to the finance department within 48 hours of receipt.

Analysis: During the course of audit testing it was noted that police receipts were not always turned over to the finance office within 48 hours of receipts.

Corrective Action/Implementation Date: The Police Department has been instructed to make sure that all receipts are submitted to the Chief Finance Officer within 48 hours of receipt.

Purchase Orders

Description: During the course of the audit testing, it was noted there were instances where purchases were made prior to the preparation and approval of purchase orders.

Analysis: During the review it was noted that there were Purchase Orders that were prepared and approved after the goods and services were ordered and obtained.

Corrective Action/Implementation Date: The Borough Administrator and Chief Financial Officer will review the purchasing procedure with departments to ensure purchase requisitions are approved prior obtaining goods and services.

Municipal Court

Description: Municipal Court receipts should be deposited within 48 hours of receipt.

Analysis: During the course of audit testing it was noted that not all funds were not deposited within 48 hours of receipt.

Corrective Action/Implementation Date: Court Administrator has been instructed to deposit all funds within 48 hours of receipt.

BOROUGH OF MENDHAM

MORRIS COUNTY, NEW JERSEY

RESOLUTION #158-2020

RESOLUTION AUTHORIZING SUBMISSION OF A STRATEGIC PLAN FOR THE MENDHAM MUNICIPAL ALLIANCE GRANT FOR FISCAL YEARS 2020-2025

FORM 1B

WHEREAS, the Governor’s Council on Alcoholism and Drug Abuse established the Municipal Alliances for the Prevention of Alcoholism and Drug Abuse in 1989 to educate and engage residents, local government and law enforcement officials, schools, nonprofit organizations, the faith community, parents, youth and other allies in efforts to prevent alcoholism and drug abuse in communities throughout New Jersey; and

WHEREAS, the Mayor and Council of the Borough of Mendham, County of Morris, State of New Jersey recognizes that the abuse of alcohol and drugs is a serious problem in our society amongst persons of all ages and therefore has an established Municipal Alliance Committee; and

WHEREAS, the Mendham Borough Mayor and Council further recognizes that it is incumbent upon not only public officials but upon the entire community to take action to prevent such abuses in our community; and,

WHEREAS, the Mendham Borough has applied for funding to the Governor’s Council on Alcoholism and Drug Abuse through the County of Morris.

THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Mendham, County of Morris, State of New Jersey as follows:

1. The Mendham Borough Council authorizes the submission of a strategic plan for the Mendham Municipal Alliance grant for fiscal year 2020-2025 annually allocated in the amount of:

DEDR	\$3,980.00
Cash Match	\$ 995.00
In-Kind	\$2,985.00

2. The Mendham Borough Council authorizes the Mayor to execute Form 1A, Strategic Plan for the Mendham Municipal Alliance Grant for fiscal years 2020-2025.
3. The Mendham Borough Council acknowledges the terms and conditions for administering the Municipal Alliance grant, including the administrative compliance and audit requirements.

This Resolution shall take effect immediately.

Dated: October 26, 2020

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #159-2020

**RESOLUTION ESTABLISHING REMOTE MEETING PROCEDURES APPLICABLE
DURING A DECLARED STATE OF EMERGENCY**

WHEREAS, on March 9, 2020 in response to COVID-19, Governor Phil Murphy issued Executive Order 103, which declared a state of emergency that has been extended by the Governor and remains in full force to this day; and

WHEREAS, by way of additional Executive Orders, the Governor has established extensive social distancing protocols to protect the health, safety and welfare of New Jersey citizens; and

WHEREAS, in accordance with the Executive Orders relating to COVID-19 and the Open Public Meetings Act, N.J.S.A. 10:4-6 et seq. ("OPMA"), local government units, including the Borough of Mendham, have continued to hold public meetings via remote platforms to ensure the continued operation of local government with participation by the public, in a way that limits public health risk; and

WHEREAS, in March 2020, the New Jersey Department of Community Affairs, Division of Local Government Services ("DLGS") issued "Local Operational Guidance – COVID-19: Guidance for Remote Public Meetings in New Jersey," which provided specific guidance regarding holding remote public meetings under the OPMA; and

WHEREAS, on September 24, 2020, the DLGS issued Local Finance Notice 2020-21 ("LFN 2020-21"), which provided a synopsis of newly promulgated emergency regulations N.J.A.C. 5:39-1.1 through 1.7, which establish standard protocols for remote public meetings governed by the OPMA and held during a Governor-declared state of emergency; and

WHEREAS, LFN 2020-21 additionally stated that the emergency regulations presently in effect are proposed for permanent adoption in the October 19, 2020 New Jersey Register, with comments submitted no later than November 18, 2020; and

WHEREAS, under emergency regulation N.J.A.C. 5:39-1.4(h), a local government unit is required to adopt by resolution standard procedures and requirements for public comment made during remote public meetings, as well as for public comments submitted in writing ahead of the remote public meeting.

THEREFORE, BE IT RESOLVED that the Mayor and Borough Council of the Borough of Mendham, in the County of Morris and State of New Jersey, does hereby resolve and agree to adopt the following procedures regarding public comments during remote public meetings:

1. Public comments for a remote public meeting may be made during the designated public comment section of the meeting or submitted in writing to the Borough Clerk no later than four (4) hours prior to published start time of the remote meeting. Written public comments must be emailed to the Clerk at: rkline@mendhamnj.org or mailed to the attention of the Clerk at: The Phoenix House, 2 West Main Street, Mendham, NJ 07945. Written public comments may not be submitted via any other form of electronic communication.
2. Written public comments submitted via email or mail must include the individual's name, full address and contact information (telephone number and/or email address), as the Borough reserves the right to verify the submitter's identity. If the information is incomplete and the Borough is unable to verify the individual's identity, the written comment will not be read into the record.
3. There shall be a five (5) minute time limit for all public comments. Written public comments submitted in accordance with this resolution shall be read into the remote meeting record at the end of the last public comment section, subject to the five (5) minute time limit. Written public comments containing profanity or vulgarity will not be read into the record. The chair and/or presiding officer of the remote meeting reserves the right to read similar or duplicative comments into the record in a summary fashion and will do so uniformly for all similar/duplicative comments.
4. Members of the public who submit written public comments regarding a proposed ordinance for which a public hearing is scheduled to be held during the remote meeting should review the agenda and ordinance, available on the Borough's website prior to the meeting, and designate the ordinance number and title to which their written public comments apply.
5. Written public comments received after the four (4) hour deadline set forth by this resolution will not be read into the record or become part of the meeting record.

6. The procedures and requirements for making public comments during a remote meeting, along with an explanation of the audio muting function of the electronic communications platform being used, shall be announced at the beginning of the remote public meeting.
7. With respect to public participation at a remote public meeting, the following procedures shall be incorporated:
 - a. A member of the public who has submitted written comments prior to the meeting in accordance with this resolution, attends the remote public meeting, and wishes to participate during the public comment portion, shall be considered as having been recognized for the purposes of public comment.
 - b. If a member of the public disrupts a remote public meeting, the chair and/or presiding officer of the remote public meeting shall facilitate a dialogue with that member of the public to the extent reasonably permitted by the electronic communications technology.
 - c. The chair and/or presiding officer of the meeting shall mute or continue muting, or direct appropriate staff to mute or continue muting, the disruptive member of the public and warn them that continued disruption may result in their being prevented from speaking during the remote public meeting or removed from the remote public meeting. Disruptive conduct includes sustained inappropriate behaviors such as, but not necessarily limited to, shouting, interruption and use of profanity.
 - d. A member of the public who continues to act in a disruptive manner after receiving an initial warning shall be muted while other members of the public are allowed to proceed with their questions or comments. If time permits, the disruptive individual shall be allowed to speak after all other members of the public have been given the opportunity to make comment. Should the person remain disruptive, the individual may be muted or kept on mute for the remainder of the remote public meeting or removed from the remote public meeting.
 - e. The chair and/or presiding officer of the remote meeting shall reserve the right to take necessary action to protect the rights of the public to participate in the remote public meeting

This Resolution shall take effect immediately.

Dated: October 14, 2020