

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #142-2022

**RESOLUTION CERTIFYING RECEIPT AND REVIEW OF THE
ANNUAL AUDIT REPORT FOR THE YEAR 2021**

WHEREAS, N.J.S.A. 40A:5-4 requires the governing body of every local unit to have made an annual audit of its books, accounts and financial transactions; and

WHEREAS, N.J.S.A. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to local fiscal affairs; and

WHEREAS, the Local Finance Board has promulgated N.J.A.C. 5:30-6.5, a regulation requiring that the governing body of each municipality shall, by resolution, certify to the Local Finance Board of the State of New Jersey that all members of the Governing Body have reviewed, at a minimum, the sections of the annual audit entitled "Comments and Recommendations;" and

WHEREAS, the Annual Report of Audit for the year 2021 has been filed by the Borough's Registered Municipal Accountant with the Borough Clerk pursuant to N.J.S.A. 40A:5-6 and copies have been distributed and received by each member of the governing body; and

WHEREAS, the members of the governing body have personally reviewed the Annual Report of Audit, and specifically, as a minimum, the sections of the Annual Audit entitled "Comments and Recommendations," as evidenced by the group affidavit form of the governing body attached hereto and made part of this Resolution; and

WHEREAS, such resolution of certification shall be adopted by the governing body no later than forty-five (45) days after the receipt of the annual audit, pursuant to N.J.A.C. 5:30-6.5; and

WHEREAS, all members of the governing body have received and have familiarized themselves with, at least, the minimum requirements of the Local Finance Board of the State of New Jersey, as stated aforesaid and have subscribed to the affidavit, as provided by the Local Finance Board.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the Borough of Mendham that they have complied with N.J.S.A. 40A:5-4 and N.J.A.C. 5:30-6.5 and do hereby direct the Borough Clerk to submit a certified copy of this Resolution and the required affidavit, attached hereto and made a part of this Resolution, to the Local Finance Board to show evidence of said compliance.

This resolution shall take effect immediately.

Dated: December 14, 2022

**CERTIFICATION OF THE GOVERNING BODY 2021 ANNUAL AUDIT
GROUP AFFIDAVIT FORM**

STATE OF NEW JERSEY :
: SS
COUNTY OF MORRIS :

We, members of the governing body of the **Borough of Mendham** in the **County of Morris**, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected (or appointed) members of the governing body of the **Borough of Mendham** in the **County of Morris**;
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Borough Clerk pursuant to N.J.S.A. 40A:5-6 for Calendar Year 2021;
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled "Comments and Recommendations."

Christine Serrano Glassner, Mayor	(L.S.)
Steve Andrew, Council President	(L.S.)
John Andrews, Council Member	(L.S.)
Brad Badal, Council Member	(L.S.)
James Kelly, Council Member	(L.S.)
Brennan Reilly, Council Member	(L.S.)
Neil Sullivan, Council Member	(L.S.)

Sworn to and subscribed before me this _____ day of _____, 2022

Carolynn Budd, RMC, CMR
Borough Clerk

The Municipal Clerk shall set forth here the reason(s) for the absence of signature of any members of the governing body:

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #143-2022

**RESOLUTION APPROVING THE CORRECTIVE ACTION PLAN FOR THE
ANNUAL AUDIT REPORT FOR CALENDAR YEAR 2021**

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 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, outlines action the Borough of Mendham will take to correct the findings listed in the Comments and Recommendations section of the 2021 Audit report; and

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

NOW, THEREFORE, 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 2021 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.

This resolution shall take effect immediately.

Dated: December 14, 2022

BOROUGH OF MENDHAM

CORRECTIVE ACTION PLAN FOR THE ANNUAL AUDIT REPORT FOR CALENDAR YEAR 2021

The Corrective Action Plan, which outlines actions the Borough of Mendham will take to correct the findings listed herein, has been prepared in accordance with State requirements. A copy of the Corrective Action Plan will be placed on file and made available for public inspection in the Office of the Municipal Clerk in accordance with law and as required by Local Finance Notice CFO-97-15.

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.

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 receipt.

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: Purchase order be prepared and approved prior to the purchase of goods or services to ensure the availability of funds.

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's purchasing procedures have been reviewed with departments. A new software system has been purchased. Proper prior approval of the purchase of goods and services are currently being implemented.

Capital Balances

Description: Capital ordinance balances are monitored on a regular basis to avoid over-expenditures.

Analysis: Manual ledger not updated on a regular basis.

Corrective Action/Implementation Date: A new software system has been purchased. As of April 1, 2022, all capital account balances updated automatically via purchase orders.

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #144-2022

**RESOLUTION AUTHORIZING THE REFUND OF PROPERTY TAXES FOR PROPERTY
LOCATED AT 27 LOWERY LANE, BLOCK 1401, LOT 64**

WHEREAS, the Tax assessor for the Borough of Mendham has advised that the property owner at 27 Lowery Lane, Block 1401, Lot 64 has qualified as a 100% Disabled Veteran as of November 4, 2022 and qualifies for the cancellation of property taxes in accordance with N.J.S.A. 54:4-3.30 et seq; and

WHEREAS, the Tax Collector requests cancellation in the amount of \$4,737.96 for the period of November 4, 2022 through December 31, 2022.

THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Mendham that the Chief Financial Officer is hereby authorizes to process a refund for the property taxes as follows:

<u>PROPERTY OWNER</u>	<u>AMOUNT TO BE REFUNDED</u>
James Walker 27 Lowery Lane Mendham, NJ 07945	\$4,737.96

This resolution shall take effect immediately.

Dated: December 14, 2022

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #145-2022

**RESOLUTION AUTHORIZING A \$500 SALARY INCREASE FOR DEBORAH HOLLY
FOR COMPLETING THE CLEAN COMMUNITIES CERTIFICATION PROGRAM**

WHEREAS, on February 9, 2022, the Borough Council of the Borough of Mendham adopted Resolution #049-2022, authorizing the hiring and appointment of Deborah Holly as Administrative Assistant at the Department of Public Works at a salary of \$56,000 per year; and

WHEREAS, per the Offer of Employment letter dated January 31, 2022, the Borough indicated that Ms. Holly would eligible for a \$500 salary increase upon completion of the three-day Clean Communities Certification Program; and

WHEREAS, Ms. Holly completed the three-day program on October 7, 2022; and

WHEREAS, the Mayor and Council desire to authorize a \$500 salary increase for Ms. Holly.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Mendham, County of Morris, and State of New Jersey, that a \$500 salary increase for Deborah Holly is hereby authorized.

This resolution shall take effect immediately.

Dated: December 14, 2022

BOROUGH OF MENDHAM
MORRIS COUNTY, NEW JERSEY

RESOLUTION #146-2022

**RESOLUTION PROVIDING FOR SALARIES AND HOURLY WAGE RATES TO BE PAID
TO BOROUGH APPOINTED OFFICIALS AND EMPLOYEES IN 2023**

WHEREAS, the Personnel Committee has reviewed the salaries and hourly wage rates of the Borough appointed officials and employees and recommends the following compensation be provided for 2023 for all employees not covered by a Labor Agreement.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the Borough of Mendham, County of Morris, and State of New Jersey, that the following salaries and hourly wage rates are established for the year 2023 unless otherwise noted. Salaries shown as a per annum sum for employees hired in 2023 shall be prorated from the start date of employment.

Budget Category Positions	Steps	2023 Salary/ Hourly Wage Rate	Per Annum/ Hour
20 GENERAL GOVERNMENT			
Mayor		\$ 5,000.00	per annum
Council Members		\$ 4,000.00	per annum
Administrator		\$ 157,000.00	per annum
Executive Administrative Assistant			
Administrator/ Personnel Coordinator		\$ 77,267.64	per annum
Clerical/Intern		\$ 13.00-25.00	per hour
Municipal Clerk/Registrar of Vital Statistics		\$ 77,267.64	per annum
Deputy Registrar of Vital Statistics		\$ 2,050.00	per annum
Chief Financial Officer/Borough Treasurer		\$ 117,000.00	per annum
Finance/Payroll/Utility Billing/Tax			
Clerk/Administrative Assistant BOH		\$ 62,525.00	per annum
Tax Collector/Tax Search Officer		\$ 32,411.00	per annum
Tax Assessor		\$ 29,274.00	per annum
21 LAND USE ADMINISTRATION			
Planning & Land Use			
Coordinator/Administrative Assistant Tax			
Assessor & Engineer/Website & Public			
Information Coordinator		\$ 77,268.00	per annum

22 UNIFORM CONSTRUCTION CODE/CODE ENFORCEMENT

Construction Official/Building Sub-Code Official/Inspector/Zoning Official/Code Enforcement Officer/Rental Inspector		\$	110,000.00	per annum
Technical Assistant Construction Office		\$	32.33	per hour
Fire Sub-Code Official/Inspector		\$	47.05	per hour
Plumbing Sub Code Official/Inspector/Mechanical Inspector		\$	41.82	per hour
Electrical Sub-Code Official/Inspector		\$	42.87	per hour
Substitute Plumbing Inspector		\$	36.59	per hour
Substitute Electrical Inspector		\$	39.99	per hour

25 PUBLIC SAFETY

Administrative Assistant		\$	63,776.00	per annum
Administrative Assistant/Records Clerk		\$	25.00	per hour
Chief of Police		\$	151,598.00	per annum
Crossing Guards		\$	22.85	per hour
Lieutenant		\$	140,255.00	per annum
Matrons		\$	20.66	per hour
Special Law Enforcement Officer II & III		\$	35.00-\$45.00	per hour
OEM Coordinator		\$	1,500.00	per annum
Fire Inspector		\$	25.63	per hour
Fire Official/Marshal		\$	37.51	per hour

26 PUBLIC WORKS

Administrative Assistant DPW/OEM/FEMA Coordinator /Recycling/Clean Communities Coordinator		\$	57,913.00	per annum
Assistant Superintendent		\$	87,755.00	per annum
Laborer/Driver/Operator B	Step 7	\$	61,895.64	per annum
Laborer/Driver/Operator C	Step 3	\$	51,695.64	per annum
Laborer/Driver/Operator D	Step 2	\$	49,145.64	per annum
Laborer/Driver/Operator E	Step 2	\$	49,145.64	per annum
Laborer/Driver/Operator Part-Time/Seasonal		\$	13.00-40.00	per hour
Mechanic	Step 10	\$	69,545.64	per annum
Superintendent		\$	137,304.00	per annum
Supervisor	Step 10	\$	72,095.64	per annum

28 RECREATION

Camp Counselor Seasonal -Various		\$	8.60-20.00	per hour
Camp Directors Seasonal - Various		\$	1,900.00-6,000.00	per annum
Director		\$	33,090.00	per annum

54 OPEN SPACE TRUST FUND

Laborer/Driver/Operator A Step 2 \$ 49,145.64 per annum

55 UTILITY - SEWER (WATER RECLAMATION)

Assistant Superintendent/Acting Superintendent \$ 92,042.00 per annum

Attendant Step 3 \$ 54,245.64 per annum

Operator A S1&C2 Step 8 \$ 64,445.64 per annum

Operator B S1&C2 Step 8 \$ 64,445.64 per annum

Superintendent \$ - per annum

Laborer Part-time/Seasonal \$ 13.00-16.00 per hour

30 UNCLASSIFIED

Interim Zoning Official \$ 35,000.00 per annum

This resolution shall take effect immediately.

Dated: December 14, 2022