

**TOWNSHIP OF FRANKFORD  
COUNTY OF SUSSEX, STATE OF NEW JERSEY**

**RESOLUTION 2021-056**

**GOVERNING BODY CERTIFICATION OF THE ANNUAL AUDIT**

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

**WHEREAS**, the Annual Report of Audit for the year 2020 has been filed by a Registered Municipal Accountant and with the Municipal Clerk pursuant to N.J.S.A .40A:5-6, and a copy has been received by each member of the governing body; and

**WHEREAS**, R.S. 52:27BB-34 authorizes the Local Finance Board of the State of New Jersey to prescribe reports pertaining to the 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, as a minimum, the sections of the annual audit entitled "Comments and Recommendations"; and

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

**WHEREAS**, such resolution of certification shall be adopted by the Governing Body no later than forty-five 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; and

**WHEREAS**, failure to comply with the regulations of the Local Finance Board of the State of New Jersey may subject the members of the local governing body to the penalty provision of the R.S. 52:27BB-52 to wit:

R.S. 52:27BB-52: A local officer or member of the local governing body who, after a date fixed for compliance, fails or refuses to obey an order of the Director (Director of Local Government Services), under provisions of this Article, shall be guilty of a misdemeanor and upon conviction, may be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year or both, in addition shall forfeit his office.

**NOW, THEREFORE, BE IT RESOLVED**, that the Township Committee of Frankford Township, hereby states that it has complied with N.J.A.C. 5:30-6-5 and does hereby submit a certified copy of the resolution and the required affidavit to said Board to show evidence of said compliance.

Approved: July 27, 2021

On a roll call, the vote was recorded as follows:

Committeeman Ayers:	YES
Committeeman Castimore:	YES
Committeeman Silverthorne:	YES
Deputy Mayor Risdon:	YES
Mayor Civitan:	YES

### **CERTIFICATION**

I hereby certify that this is a true copy of the resolution adopted by the Township Committee of Frankford Township at their meeting held on the 27th day of July, 2021.

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Lori Nienstedt, RMC  
Municipal Clerk

**CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT**  
**GROUP AFFIDAVIT FORM**  
*NO PHOTO COPIES OF SIGNATURES*

STATE OF NEW JERSEY  
COUNTY OF SUSSEX

We, members of the governing body of the Township of Frankford, in the County of Sussex, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Township Committee of Frankford Township, in the County of Sussex;
2. In the performance of our duties and pursuant to NJAC 5:30-6-5, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Clerk pursuant to NJSA 40A:5-6 for the year 2020;
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".
4. We find the Audit, including the Comments and Recommendations Section, to be incomplete and inadequate in failing to identify health waiver benefits payments to employees that substantially exceeded the statutory maximums in 2020, and in the absence of annual health benefit waiver forms being on file for employees that received waiver payments.

(L.S.) \_\_\_\_\_  
Nicholas Civitan, Mayor

(L.S.) \_\_\_\_\_  
Edwin Risdon, Jr., Deputy Mayor

(L.S.) \_\_\_\_\_  
Sam Castimore, Committeeman

(L.S.) \_\_\_\_\_  
James Ayers, Committeeman

(L.S.) \_\_\_\_\_  
David Silverthorne, Committeeman

Sworn to and subscribed before me this 27th day of July, 2021.

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Notary Public of New Jersey

The Municipal Clerk shall set forth the reason for the absence of signature of any members of the governing body.

**IMPORTANT:** This certificate must be sent to the Bureau of Financial Regulation and Assistance, Division of Local Government Services, P. O. Box 803, Trenton, New Jersey 08625-0803