



SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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Ms. Karen Wynne, RMC
Municipal Clerk
Borough of Matawan
201 Broad Street
Matawan, New Jersey 07747

RE: BOROUGH OF MATAWAN
MONMOUTH COUNTY, NEW JERSEY
AUDIT REPORT - YEAR 2021

Dear Ms. Wynne:

Enclosed herewith please find copy of Report of Municipal Court prepared by us during the course of our audit for the year 2021.

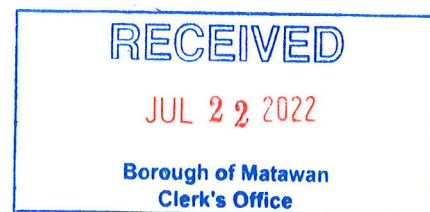
Yours very truly,

SUPLEE, CLOONEY & COMPANY


Robert W. Swisher, Partner

July 19, 2022

RWS:mvf
Encl.



ANNUAL AUDIT REPORT
FOR THE YEAR _____

2021


MUNICIPAL COURT OF: _____ BOROUGH OF MATAWAN _____
COUNTY OF: _____ MONMOUTH _____

COURT INFORMATION: _____

ADDRESS: 1 Aberdeen Square
Aberdeen, New Jersey 07747

PHONE: _____ (732) 571-6500 _____
COUNTY: _____ MONMOUTH _____
JUDGE: _____ MICHAEL CELLI _____
COURT
DIRECTOR: _____
COURT
ADMINISTRATOR: _____ MICHELE WIECZORECK _____

REPORT COMPLETED BY:

NAME: ROBERT W. SWISHER
SIGNED BY: 
ADDRESS: SUPLEE, CLOONEY, AND COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

R.M.A. NUMBER: _____ 439 _____
DATE _____ JULY 19, 2022 _____

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 2021

<u>AGENCY</u>	BEGINNING BALANCE AS OF DECEMBER 31, 2020	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	ENDING BALANCE AS OF DECEMBER 31, 2021
STATE OF NEW JERSEY	_____	\$16,971.89	\$15,827.08	\$1,144.81
COUNTY	_____	12,025.75	11,206.00	819.75
MUNICIPALITY	_____	30,058.93	27,607.42	2,451.51
POAA	_____	32.00	32.00	_____
WEIGHTS AND MEASURES	_____	_____	_____	_____
SPCA	_____	_____	_____	_____
RESTITUTION	_____	540.00	440.00	100.00
PUBLIC DEFENDER	_____	200.00	200.00	_____
FISH & GAME	_____	_____	_____	_____
CONDITIONAL DISMISSAL	_____	_____	_____	_____
SOLID WASTE	_____	_____	_____	_____
LOCAL PARK COMISSION	_____	_____	_____	_____
INTEREST	_____	_____	_____	_____
TOTAL MAGISTRATE	_____	59,828.57	59,828.57	4,516.07
BAIL ACCOUNT	_____	6,001.00	6,001.00	_____
	_____	\$65,829.57	\$65,829.57	\$4,516.07

*Was the ending balance disbursed by the 15th of the next month? Yes If not, explain?

Note: Prior to 2021 Matawan was a joint court with Hazlet. Matawan Court entered into a shared service agreement

with Aberdeen on 01/01/2021. There is no data for 2020

GENERAL MUNICIPAL COURT INFORMATION

1. Does this court serve more than one municipality? No

2. Amount paid or charged in 2021 to 2021 appropriations for salaries of judge(s) \$24,000.00
Other staff \$0.00 And expenses \$103,298.00

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: All under JIF blanket bond
Judge Michael Celli Amount of Bond \$50,000.00
Court Adm. Michele Wieczoreck Amount of Bond 50,000.00
Deputy Court Adm. Janice Nolan Amount of Bond 50,000.00
Lucilee Lisi Amount of Bond _____
_____ Amount of Bond _____
_____ Amount of Bond _____
_____ Amount of Bond _____

6. When does Judges term expire? 12/31/23

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? Michele Wieczoreck

3. Who is responsible for transporting the Daily Deposit to the bank? Tom Falco

4. What procedures are followed to transport the moneys to the bank(i.e. security)?
Police Officer takes the locked bank bag to the bank in the Police vehicle

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 accounts maintained? Yes
- 12 Is the court utilizing the ATS/ACS monthly cash book? Yes If not, please explain:

- 13 Who is responsible for the municipal court financial procedures (name and title)?
Michele Wieczoreck
- 14 Do the monthly disbursement checks equal account totals on Part V of the ATS monthly cash book?
If no, please explain:
Yes
- 15 Are monies turned over to the proper agencies on or before the 15th of the month? Yes
If not, 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 not, 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
- 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

