



BOROUGH OF HIGHLANDS
COUNTY OF MONMOUTH

RESOLUTION 19-240

**RESOLUTION OF THE BOROUGH OF HIGHLANDS CERTIFYING REVIEW OF
AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2018**

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, the Annual Report of Audit for the year ended December 31, 2018 has been filed by a Registered Municipal Accountant 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, N.J.S.A. 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 provisions of N.J.S.A. 52:27BB-52, to wit:

N.J.S.A. 52:27BB-52: A local officer or member of a 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 the 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 governing body of the Borough of Highlands, hereby states that it has complied with N.J.A.C. 5:30-6.5 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

	INTRODUC	SECOND	AYE	NAY	ABSTAIN	ABSENT
BRASWELL			X			
BROULLON			X			
MAZZOLA		X	X			
RYAN	X		X			
O'NEIL			X			



This is a Certified True copy of the Original Resolution on file in the Municipal Clerk's Office.
DATE OF VOTE: 09/18/2019

Matthew Conlon, RMC, Municipal Clerk

GROUP AFFIDAVIT OF THE GOVERNING BODY OF THE BOROUGH OF HIGHLANDS, NEW JERSEY THAT THEY HAVE PERSONALLY REVIEWED, AS A MINIMUM, THE ANNUAL REPORT OF AUDIT, AND SPECIFICALLY THE SECTIONS OF THE AUDIT ENTITLED "COMMENTS AND RECOMMENDATIONS" OF THE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2018

**STATE OF NEW JERSEY
COUNTY OF MONMOUTH**

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

1. We are duly elected members of the Governing Body Borough of Highlands in the County of Monmouth;
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 Clerk pursuant to N.J.S.A. 40A:5-6 for the year 2018;
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"

(L.S.) *Rosemary D Ryan*
(L.S.) *[Signature]*
(L.S.) *[Signature]*
(L.S.) *[Signature]*
(L.S.) *[Signature]*



Sworn to and subscribed before me this
18TH Day of SEPTEMBER 2019

MATTHEW HUGH CONLON
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 11/3/2021

[Signature]
Matthew Conlon, RMC, Borough Clerk
And 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.