

ANNUAL AUDIT REPORT
FOR THE YEAR 2020

MUNICIPAL COURT OF: City of Atlantic City

COUNTY OF: Atlantic

COURT INFORMATION

ADDRESS:	<u>2715 Atlantic Avenue</u>	PHONE:	<u>(609)-347-5658</u>
	<u>Atlantic City, NJ 08401</u>	COUNTY:	<u>Atlantic</u>
	<u></u>	JUDGE:	<u>Judge Moore</u>
	<u></u>		<u>Judge Warner</u>
	<u></u>	COURT DIRECTOR:	<u>Gina Holmes</u>

REPORT COMPLETED BY

NAME:	<u>Nancy Sbrolla, CPA, RMA</u>	RMA NUMBER:	<u>542</u>
SIGNED BY:	<u><i>Nancy Sbrolla</i></u>	DATE:	<u>August 6, 2021</u>
ADDRESS:	<u>Ford Scott & Associates</u>		
	<u>1535 Haven Ave</u>		
	<u>Ocean City, NJ 08226</u>		

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING

12/31/20

AGENCY	BEGINNING BALANCE AS OF 1/1/20	RECEIPTS	DISBURSEMENT	ENDING BALANCE AS OF 12/31/20
STATE OF NJ	14,403.57	130,844.82	137,638.93	7,609.46
COUNTY	8,153.81	80,677.75	82,849.22	5,982.34
COUNTY LAB FEES	-	-	-	-
MUNICIPALITY	71,145.79	599,519.24	628,343.26	42,321.77
MUNICIPALITY-POAA	700.00	2,732.00	3,390.00	42.00
ATS SURCHARGES	5,899.72	44,385.37	47,094.09	3,191.00
VCCB	1,738.57	16,327.55	16,676.14	1,389.98
DEDR	2,387.53	25,667.42	26,466.65	1,588.30
STATE LAB FEES	100.00	2,380.00	2,330.00	150.00
SAFE NEIGHBORHOOD FUND	2,317.86	23,905.70	24,075.22	2,148.34
STATE WEB FEES	1,195.70	11,451.18	11,834.66	812.22
PEDESTRIAN SAFETY FUND	-	119.50	119.50	-
CONDITIONAL DISCHARGE	80.00	1,629.00	1,454.00	255.00
WEIGHTS AND MEASURES	-	-	-	-
FISH & GAME	20.00	7,818.00	7,583.00	255.00
RESTITUTION	72.50	797.98	870.48	-
SPCA	-	-	-	-
COLLECTIONS	553.11	11,153.17	10,947.53	758.75
CONDITIONAL DISMISSAL	520.00	6,750.00	6,340.00	930.00
BAIL	35,457.50	57,873.02	63,460.52	29,870.00
TOTAL	144,745.66	1,024,031.70	1,071,473.20	97,304.16

*Was the ending balance disbursed by the 15th of the next month?

Yes

If not, explain?

GENERAL MUNICIPAL COURT INFORMATION

1. Does this municipal court serve more than one municipality ? No If so, please list: _____

2. Amount paid or charged in 2020 _____ to 2020 _____ appropriations for salary of judge(s) \$ 262,467.21
 Other staff \$ 849,302.80 And expenses \$ 36,288.95

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 a 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:

Judge	<u>Billie Moore</u>	Amount of Bond \$	<u>100,000</u>
Judge	<u>Henry Warner</u>	Amount of Bond \$	<u>100,000</u>
Ct. Dir.	<u>Gina Holmes</u>	Amount of Bond \$	<u>100,000</u>
Ct. Adm.	<u>Kathy Cheatham</u>	Amount of Bond \$	<u>100,000</u>
Dep. Ct. Adm.	<u>Cotteth Stafford</u>	Amount of Bond \$	<u>100,000</u>
Dep. Ct. Adm.	<u>Harriett Easton</u>	Amount of Bond \$	<u>100,000</u>
Dep. Ct. Adm.	<u>Christian Mejia</u>	Amount of Bond \$	<u>100,000</u>
Dep. Ct. Adm.	<u>Bertha Cottman</u>	Amount of Bond \$	<u>100,000</u>

6. When does the Judge's term expire ? Moore - June 13, 2021; Warner - June 13, 2021

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 receipts money ? Yes

2. Who is responsible for completing the Daily Bank Deposit? Deputy Court Administrator - General
Deputy Court Administrator - Bail

3. Who is responsible for transporting the Daily Deposit to the bank? Various Staff

4. What procedures are followed to transport the monies to the bank (i.e., security)? Deposits are
placed in locked bank bags then transported to the bank by various staff with police escort.

5. Are deposits made within 48 hours of receipt ? Yes If no, 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 balance confirmed? December 31, 2020 and June 10, 2021

Monthly Financial Procedures

11. Are separate general/bail accounts maintained? Yes
12. Is the court utilizing the ATS/ACS monthly cashbook? Yes If no, please explain _____
13. Who is responsible for the municipal court financial procedures (name and title)?
Gina Holmes, Chief Court Director
14. Do the monthly disbursement checks equal account totals on Part V of the ATS Monthly Cash Book? Yes If no, please explain _____
15. Are monies turned over to the proper agencies on or before the 15th day of each month? No
If no, please explain Yes
16. Does the general account accrue interest? No Bail Account? N/A Is the interest No
turned over to the municipality on a monthly basis?
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 no, 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 Are the refund checks made out to the surety? 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

**CITY OF ATLANTIC CITY
COUNTY OF ATLANTIC**

COMMENTS:

None

RECOMMENDATIONS:

None