

**BOROUGH OF PENNINGTON  
RESOLUTION 2023 – 8.3**

**RESOLUTION CERTIFYING THAT ALL MEMBERS OF THE BOROUGH COUNCIL OF THE  
BOROUGH OF PENNINGTON HAVE REVIEWED THE SECTIONS OF THE 2022 ANNUAL  
AUDIT ENTITLED GENERAL COMMENTS AND RECOMMENDATIONS**

**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 2022 has been filed by a Registered Municipal Accountant with the Borough Clerk as per the requirements of N.J.S.A. 40A:5-6, and a copy has been received by each member of the governing body, and

**WHEREAS**, the Local Finance Board of the State of New Jersey is authorized to prescribe regulations pertaining to local fiscal affairs as per R.S. 52:27BB-34, and

**WHEREAS**, the Local Finance Board has promulgated a regulation requiring that the governing body of each municipality shall by resolution certify to the Local Finance Board that all members of the governing body have reviewed, at a minimum, the sections of the annual audit entitled **General Comments and Recommendations**; and

**WHEREAS**, the members of the governing body have personally reviewed at a minimum the sections of the Annual Audit entitled **General Comments and Recommendations**, as evidenced by the group affidavit form of the governing body, 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 as per the regulations of the Local Finance Board, 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 promulgations 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 R.S. 52:27BB-52 – to wit:

R.S. 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 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, and in addition shall forfeit his office.”

**NOW THEREFORE BE IT RESOLVED**, that the Borough Council of the Borough of Pennington, hereby states that it has complied with the promulgation of the Local Finance Board of the State of New Jersey, does hereby certify to the Local Finance Board that all members of the governing body have reviewed, at a minimum, the sections of the annual audit entitled **General Comments and Recommendations**, and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

**Record of Council Vote on Passage**

<b>COUNCILMAN</b>	<b>AYE</b>	<b>NAY</b>	<b>N.V.</b>	<b>A.B.</b>	<b>COUNCILMAN</b>	<b>AYE</b>	<b>NAY</b>	<b>N.V.</b>	<b>A.B.</b>
Angarone					Marciante				
Chandler					Stern				
Gnatt					Valenza				

This is to certify that the foregoing is a true copy of a Resolution adopted by the Borough Council of the Borough of Pennington at a meeting on August 7, 2023.

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Elizabeth Sterling, Borough Clerk