

**ANNUAL AUDIT REPORT**

**FOR THE YEAR ENDING 2023**

**MUNICIPAL COURT OF:**  
**COUNTY:**

Township of Holland  
Hunterdon

**COURT INFORMATION**

**Address:** Raritan Township Municipal Court  
One Municipal Drive  
Flemington, NJ 08822

**PHONE:** 908-782-8818  
**COUNTY:** Hunterdon  
**JUDGE:** Charles Carro

**COURT**  
**Director:** N/A

**COURT**  
**ADMINISTRATOR:** Bianca Watkins

**REPORT COMPLETED BY**

**NAME** Laura Atwell, CPA, PSA, RMA  
BKC, CPAs, PC

**RMA #** 589

**SIGNED BY** 

**DATE** August 20, 2024

**ADDRESS** 39 State Route 12, Ste 2  
Flemington, NJ 08822

**RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING 12/31/23**

AGENCY	BEGINNING BALANCE AS OF 12/31/2022	RECEIPTS	DISBURSEMENT	ENDING BALANCE AS OF 12/31/2023
STATE OF NJ	\$ 1,481.41	\$ 39,773.00	\$ 39,130.96	\$ 2,123.45
COUNTY	640.50	24,115.50	22,429.00	2,327.00
MUNICIPALITY	1,319.14	52,001.76	48,250.04	5,070.86
MUNICIPALITY-POAA	-			-
PUBLIC DEFENDER	-			-
CONDITIONAL DISCHARGE	-			-
FISH & GAME	-			-
PARK & FOREST	-			-
WEIGHTS & MEASURES	-			-
RESTITUTION	-	-	-	-
OVERPAYMENTS	-	-	-	-
INTEREST-COURT	4.73	315.50	320.23	-
BAIL	-	2,150.00	1,400.00	750.00
INTEREST-BAIL	-	23.49	23.49	-
<b>TOTAL</b>	<b>\$ 3,445.78</b>	<b>\$ 118,379.25</b>	<b>\$ 111,553.72</b>	<b>\$ 10,271.31</b>

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

Yes \_\_\_\_\_

---



---

**GENERAL MUNICIPAL COURT INFORMATION**

1. Does this municipal court serve more than one municipality? Yes If so, please list:  
Township of Raritan, Township of Alexandria, Township of Holland, Borough of Frenchtown, Borough of Flemington, as well as the joint court of Delaware Valley.

---

---

2. Amount paid or charged in 2023 to 2023 appropriations for salary of judge(s) \$-0- . Other staff \$-0- And expenses \$28,090.80

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>Charles Carro</u>	Amount of Bond	<u>Blanket Bond</u>
Ct Dir	<u></u>	Amount of Bond	<u></u>
Ct Adm	<u>Bianca Watkins</u>	Amount of Bond	<u>Blanket Bond</u>
Dep Ct Adm	<u>Brielle Ramirez (January-May)</u>	Amount of Bond	<u>Blanket Bond</u>
Dep Ct Adm	<u>Lora Wozniak (May-December)</u>	Amount of Bond	<u>Blanket Bond</u>
Dep Ct Adm	<u>Kristina Bush (May-December)</u>	Amount of Bond	<u>Blanket Bond</u>
Other Staff	<u></u>	Amount of Bond	<u></u>

6. When does the Judge's term expire 03/07/2026

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 Daily Bank Deposit? Court Administrator

3. Who is responsible for transporting Daily Bank Deposit? Court Administrator

## **FINANCIAL PROCEDURES (Continued)**

4. What procedures are followed to transport the monies to the bank (I.e., security)? Administrator transports monies to the bank-no other security measures deemed necessary.
5. Are deposits made within 48 hours of receipts? YES. If no, please explain.
6. Do the above cash handling procedures provide for adequate security and separation of responsibilities? YES. If no, please explain.
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? 12/31/23, 6/30/2024.

### **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
14. Who is responsible for the municipal court financial procedures (name and title)? Bianca Watkins - Court Administrator
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 of each month? NO If no, please explain  
3 months of 12 (February, April and May of 2023) were not made by the 15th. All months after May 2023 were made timely and all months for 2024 at the time of the audit were made on time.
16. Does the general account accrue interest? Yes Bail account? Yes Is the interest turned over to the municipality on a monthly basis? Yes
17. Are overpayment checks written on a monthly basis? N/A - none Interest N/A - None
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

## FINANCIAL PROCEDURES (Continued)

### 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 timely manner? YES Are the refund checks made out to the surety? YES
- 22 . Are bail forfeitures done in a timely manner? N/A
- 23 . Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the Bail Account? YES

**COMMENTS:**

As noted in question 13, there were 3 months of 12 where monthly receipts were not disbursed by the 15th of the subsequent month. Corrective action was taken for the balance of 2023 and for all of 2024 year to date.

**RECOMMENDATIONS:**

NONE