

RESOLUTION #214-2020
AUTHORIZING INTERNAL CONTROLS FOR THE TAX AND UTILITY OFFICE
RELATED TO THE HANDLING OF MONIES

WHEREAS, the Board of Commissioners of the City of Margate City, in the County of Atlantic, State of New Jersey has determined there is a need for additional internal controls for implementation in the Tax and Utility Office related to the handling of monies; and

WHEREAS, Ford-Scott & Associates, LLC, 1535 Haven Ave., Ocean City, New Jersey 08226, the Municipal Auditor, submitted a letter dated November 6, 2020 making recommendations, which is attached; and

WHEREAS, the Chief Financial Officer has confirmed to the City Commissioners that the CFO and Tax and Utility Office will follow the recommendation of the Municipal Auditor, Ford-Scott & Associates;

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of the City of Margate City that additional internal controls for the Tax and Utilities Office be adopted and implemented.

ROLL CALL:

NAME	MOTION	SECONDED	YES	NO	ABSTAINED	ABSENT
Becker	X		X			
Amodeo			X			
Blumberg		X	X			

DATE: November 12, 2020

CERTIFICATION

I, Johanna Casey, Clerk of Margate City, Atlantic County, do hereby certify the foregoing to be a true and correct copy of a resolution adopted by the Commissioners of the City of Margate City at a meeting of said Commission held on November 12, 2020 and said resolution was adopted by not less than a two-thirds vote of the members of the Commission.


Johanna Casey, RMC, City Clerk



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

November 6, 2020

Lisa McLaughlin, CPA,
Chief Financial Officer
City of Margate
9001 Winchester Avenue
Margate, NJ 08402

Dear Ms. McLaughlin:

At your request we are providing suggested additional internal controls for implementation in the Tax & Utility Office related to the handling of monies.

There are two clerks as well as the Tax Collector in this office currently, as well as you as the CFO available for oversight and control.

We offer the following suggestions:

- 1 – The CFO should reconcile the Tax Duplicate to the Tax Account Billing Status Report on a monthly basis to determine if the correct Levy has been billed.
- 2 – The CFO should reconcile the Added & Omitted Tax Duplicate to the Tax Account Billing Status Report on at year end to determine if the correct Levy has been billed.
- 3 – All Tax and Utility Account adjustments should be reviewed by a 2nd employee in the in the Tax/Utility Office and approved by the CFO.
- 4 – On a periodic basis the Tax Office should prepare delinquent Tax and Utility Notices that are reviewed by the CFO prior to mailing.
- 5 – The Daily Batch Cash Receipts Report should be signed off and agreed to the Bank Deposit Slip by a 2nd Tax/Utility Office and then reviewed by the CFO who will tie the dollar amounts noting Cash/Check detail of the deposit.

Please don't hesitate to contact me if you need assistance in implementing any of these suggestions.

Very truly yours,

Ford, Scott & Associates, L.L.C.

FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Michael S. Garcia

Michael S. Garcia
Certified Public Accountant
Registered Municipal Accountant
No. 472