289-26
October 27, 2026

RESOLUTION

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 2024 has been filed by a registered municipal accountant with the Municipal Clerk as per the requirements of N.J.S. 40A; 5-5, 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 reports pertaining to the 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 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:

General Comments

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:

General Comments

Recommendations

as evidenced by the group affidavit form of the governing body; and

WHEREAS, such resolutions 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 the 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/her office.

NOW, THEREFORE BE IT RESOLVED, that the governing body of the Township of West Orange, hereby states that it has complied with the promulgations of Local Finance Board of the State of New Jersey dated July 30, 1968 and does hereby submit a certified copy of this resolution and the required affidavit to said Board to show evidence of said compliance.

I hereby certify that this is a true copy of the resolution passed at the meeting held on October 27, 2026.

Karen J. Carnevale, R.M.C
Municipal Clerk

Susan Scarpa
Council President

Adopted: October 27, 2026

289-26
October 27, 2026

GROUP AFFIDAVIT FORM
CERTIFICATION OF GOVERNING BODY

STATE OF NEW JERSEY)
) SS
COUNTY OF ESSEX)

We, members of the governing body of the Township of West Orange, County of Essex, of full age, being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Township Council of the Township of West Orange.

2. In the performance of our duties, and pursuant to the Local Finance Board Regulation, we have familiarized ourselves with the contents of the Annual Municipal Audit filed with the Municipal Clerk pursuant to the N.J.S.A. 40A:5-6 for the year 2024.

3. We certify that we have personally reviewed and are familiar with, at a minimum the sections of the Annual Report of Audit entitled:

GENERAL COMMENTS
RECOMMENDATIONS

_____
Council President Susan Scarpa

_____
Councilwoman Michelle Casalino (L.S.)

_____
Councilman Joe Krakoviak (L.S.)

_____
Councilwoman Joyce Rudin (L.S.)

_____
Councilwoman Williams (L.S.)

Sworn to and subscribed before me this 27th day of October 2026

_____
Karen J. Carnevale, R.M.C., Municipal Clerk

The Municipal Clerk shall set forth the reason for the absence of signature of any member of the Governing Body