

**RESOLUTION 2026-164**

**RESOLUTION OF THE TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING ADDITIONAL INTERNAL CONTROLS FOR FINANCE DEPARTMENT**

**WHEREAS**, the Township desires to authorize additional internal controls within the Township Finance Department; and

**WHEREAS**, it is the desire of the governing body to approve the additional internal controls for the Township Finance Department.

**NOW, THEREFORE, BE IT RESOLVED**, by the governing body of the Township of Little Egg Harbor, County of Ocean, State of New Jersey as follows:

1. That the governing body authorizes the implementation of additional internal controls as to the Finance Department in addition to those delineated previously in Resolution 2026-25 as follows:

**Receipt of Monies**

A. All monies collected or received by any department of the Township shall be forwarded to the designated Finance A/R clerk within forty-eight (48) hours of receipt.

B. All monies received shall be maintained in a secure location until deposited in the Township's designated legal depository.

**Bank Reconciliations**

A. All bank accounts shall be reconciled monthly.

B. Outstanding checks and deposits in transit shall be reviewed monthly and investigated when

deemed stale or unusual.

**Internal Controls Over Checks**



Rothstein, Mandell, Strohm,  
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- A. Blank check stock shall be secured and accessible only to authorized personnel.
- B. All checks shall be sequentially numbered and issued only with proper supporting documentation.
- C. Checks shall not be pre-signed under any circumstances.
- D. Voided checks shall be marked "VOID" and retained for audit purposes.
- E. Designated signers for Township checks shall consist of two Township Committee members or one Township Committee and the Township Administrator, as authorized by resolution of the Governing Body.

**Electronic Banking Controls**

- A. Access to online banking systems shall be restricted to authorized personnel.
- B. Shared passwords and login credentials are prohibited.
- C. Wire transfers and ACH transactions shall require documented authorization and supporting records.
- D. Wire transfers and ACH transactions shall require a second approval by Township Administrator.
- E. No new vendor templates can be implemented unless there is Administration approval.

**Monitoring and Oversight**

- A. Any discrepancies, shortages, irregularities, or suspected fraud shall be reported immediately to the Chief Financial Officer, Township Administrator, and Governing Body as appropriate.

2. That this Resolution shall take effect immediately.

3. That a certified copy of this resolution shall be forwarded to the Interim

Administrator, Assistant Township Administrator, Chief Financial Officer and Department of Community Affairs, Local Government Affairs.



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**CERTIFICATION**

I, **KELLY LETTERA, CMC, RMC**, Municipal Clerk of the Township of Little Egg Harbor do hereby certify that the foregoing resolution was duly adopted by the Township of Little Egg Harbor Township Committee at a meeting held on the **11th** day of **June, 2026**.



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**KELLY LETTERA, RMC, CMC**  
Township Clerk  
Little Egg Harbor Township

**r|m|sh|c**

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