

BOROUGH OF RIVER EDGE
RESOLUTION #26-21

Designate Representatives for Statement on Auditing Standards No. 114

WHEREAS, the American Institute of Certified Public Accounts in December of 2006 has issued an update of Statement on Auditing Standards No. 61 (SAS 61) with the new Statement on Auditing Standards No. 114 (SAS 114) with regard to required communication with audit committees; and

WHEREAS, SAS 114 broadens the provisions of SAS 61 to apply to audits of financial statements to all entities not subject to the Sarbanes Oxley Act or the rules of the Securities Exchange Commission (SEC), including those without formal audit committees; and

WHEREAS, the firm of Wielkotz & Company, LLC and Certified Public Accountants and Registered Municipal Accountants to the Borough of River Edge has made a recommendation with regard to compliance with the auditing standard; and

WHEREAS, the Borough Administrator be designated as the Management Representative of the Borough of River Edge and that the Chief Financial Officer be designated as the point of contact for the auditor; and

WHEREAS, these designations do not relieve the Governing Body of their responsibilities with regard to the audit and financial statements of the Borough of River Edge.

NOW, THEREFORE, BE IT RESOLVED that in order to improve communication between the Borough and its Auditor, the Mayor and Council of the Borough of River Edge hereby designates the Borough Administrator position as that of the Management Representative for the Borough and the Chief Financial Officer as the designated contact for the auditor.

BE IT FURTHER RESOLVED that the Borough Clerk is hereby instructed to forward a copy of this resolution to the firm of Wielkotz & Company, LLC.

January 6, 2026

	Motion	Second	Yes	No	Abstain	Absent
Montisano-Koen						
Kinsella						
Malellari						
Glass						
Dhariwal						
Feffer						
Mayor Papaleo						

I hereby certify that this resolution, consisting of 1 page(s), was adopted at a meeting of the Mayor and Council of the Borough of River Edge, held on this 6th day of January, 2026.

Anne Dodd, Borough Clerk