# 45: 28-33 to 45: 2B-37; 40:4-6 et al (repear

### LEGISLATIVE HISTORY CHECKLIST

NJSA 45:2B-33 to 45:2B-37; 40:	<u>:</u> 4-6 et a	1. (Repealed)	(Municipal Accountants)
Laws of 1977 Chapter	176		
Bill No. <u>S3046</u>			
Sponsor(s) Beadleston & Dodd			
Date Introduced January 24, 1	.977		
Committee: Assembly County Go	vernment		and a second second
Senate County &	Municipa		
Amended during passage	Yes	XXX pass	dments during age denoted sterisks
Date of passage: Assembly May	26. 1	97.7	stellars
Senate <u>Apr</u>	il 25, 1	97.7	
Date of approval <u>August 16.</u>	1977		
Following statements are attack	hed if av	vailable:	
Sponsor statement	Yes	XTO	de la companya de la La companya de la co
Committee Statement: Assembly	XXexs	No	
Senate	Yes	QUX.	
Fiscal Note	x <del>yes</del>	No	
Veto message	XXES	No	
Message on signing	XXXXX	No	•
Following were printed:			
Reports	XXXX	No	
Hearings	XWX	No	

10/4/76

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#### [OFFICIAL COPY REPRINT]

### SENATE, No. 3046

## STATE OF NEW JERSEY

#### INTRODUCED JANUARY 24, 1977

#### By Senators BEADLESTON and DODD

Referred to Committee on County and Municipal Government

An Act concerning municipal accountants, supplementing Title 45 of the Revised Statutes and repealing sundry statutory provisions relating thereto.

- 1 Be it enacted by the Senate and General Assembly of the State
- 2 of New Jersey:
- 1. Before any person shall undertake the work of auditing the
- 2 accounts of any municipality or county he shall qualify as munici-
- 3 pal accountant for New Jersey by subscribing to the following
- 4 declaration:
- 5 a. That he is fully acquainted with the laws controlling and
- 6 governing the finances of municipalities and counties of New Jersey
- 7 and is a competent and experienced auditor of public accounts.
- 8 b. That he will honestly and faithfully audit the books and
- 9 accounts of a municipality or county when engaged to do so, and
- 10 report any error, omission, irregularity, violation of law, discrep-
- 11 ancy or other nonconformity to the law, together with his recom-
- 12 mendations to the governing body of such municipality or county.
- 13 Source: R. S. 40:4-6.
- 1 2. The New Jersey State Board of Certified Public Accountants
- 2 shall make all rules and regulations governing examinations and
- 3 the issue of licenses to registered municipal accountants.
- 4 Source: R. S. 40:4-7.
- 3. The license fee for the registration of \*[each]\* \*any\* ac-
- 2 countant who shall apply for a license to practice as a municipal
- 3 accountant for New Jersey as herein described shall be \*[\$5.00]\*
- 4 \*established by the New Jersey State Board of Certified Public Ac-
- 5 countants\*. Licenses shall be issued \*[annually]\* \*biennially\*
- 6 thereafter and the same fee imposed for each \*[annual] \* \*biennial\*

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

53046(1977)

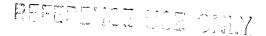
4 full force and effect, shall be liable to a penalty of \$100.00 for

- 5 every audit of account so made, to be recovered in an action at
- 6 law instituted by the New Jersey State Board of Certified Public
- 7 Accountants in any court having jurisdiction.
- 8 Source: R. S. 40:4-11.
- 1 5. All reports of audit of accounts of municipalities or counties
- 2 shall be signed by the auditor or accountant making the audit or in
- 3 charge of the same, holding a license as herein provided, whether
- 4 such audit or statement of account is made by any person employing
- 5 such auditor or accountant, or otherwise, and the licensing or the
- 6 revocation of the license of any such auditor shall not be construed
- 7 to affect the contracting with any municipality or county by any
- 8 person employing auditors or accountants; but upon the revoca-
- 9 cation of the license of an auditor or accountant for the purposes
- 10 herein specified and authorized, such person shall not employ in
- 11 such work such auditors or accountants but only such persons as
- 12 may be licensed as herein required, except that the auditor or
- 12 may be needed as herein required, except that the addition of
- 13 accountant whose license may have been revoked may be employed
- 14 in a subordinate capacity.
- 15 If any person shall willfully employ any person not holding a
- 16 license in full force and effect as auditor or accountant in municipal
- 17 work within the purview of this chapter and other laws in which
- 18 audits shall be subject to the supervision and orders of the Director
- 19 of the Division of Local Government Services in the Department
- 20 of Community Affairs, the said director may direct the munici-
- 21 palities or counties to refuse to employ such person in such work
- 22 during the continuance of such violation.
- 23 Source: R. S. 40:4-12 amended 1947, c. 117, s. 10.
- 6. Sections 40:4-6, 40:4-7 and 40:4-10 to 40:4-12, inclusive, of
- 2 the Revised Statutes are repealed.
- 7. This act shall take effect immediately.

#### STATEMENT

This bill prepared by the Division of Law Revision of the Legislative Services Agency is one of a series of bills designed to accomplish certain technical changes in Title 40 and Title 40A. No substantive changes in the statutes are made or intended. The changes proposed are to transfer sections of the law from one title or chapter to another and to bring the wording of the statutes up to date to conform with other changes that have taken place.

This bill will repeal certain parts of chapter four of Title 40 and reenact the provisions as a supplement to chapter two of Title 45, Professions and Occupations, where they would appear to be more appropriately classified.



# SENATE COUNTY AND MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 3046

with Senate committee amendments

### STATE OF NEW JERSEY

DATED: APRIL 18, 1977

The sponsor's statement adequately summarizes the objective of the bill.

The Senate committee amendments:

- (1) Bring the registration requirements contained in the bill into conformity with the general provisions governing professional licenses and registration in Title 45; and
- (2) Changes the reference in section 5 to the Bureau of Financial Regulation and Assistance in the Department of the Treasury.