



State of New Jersey

DEPARTMENT OF COMMUNITY AFFAIRS
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PHILIP D. MURPHY
Governor

LT. GOVERNOR SHEILA Y. OLIVER
Commissioner

ORDER OF THE DIRECTOR DIVISION OF LOCAL GOVERNMENT SERVICES

The ability of local governments to maintain continuity of operations and meet certain statutory and administrative deadlines has been negatively impacted during the COVID-19 pandemic. This includes the ability of local units under calendar year budget cycles to complete their 2022 annual audits by their respective statutory deadlines. Pursuant to N.J.S.A. 40A:5-4, the deadline for completion of county and calendar year municipal audits is June 30. N.J.S.A. 40A:5A-15 requires the annual audits of all authorities to be completed within four months of the close of an authority's fiscal year.

Pursuant to N.J.S.A. 52:27D-18.4, "whenever a public health emergency...or state of emergency...or both, has been declared by the Governor and is in effect, the Director of the Division of Local Government Services in the Department of Community Affairs [the "Director"] shall have the power to extend any deadline under the 'Local Budget Law,' N.J.S.A. 40A:4-1 et seq., the 'Local Fiscal Affairs Law,' N.J.S.A. 40A:5-1 et seq., [and] the 'Local Authorities Fiscal Control Law,' N.J.S.A. 40A:5A-1 et seq."

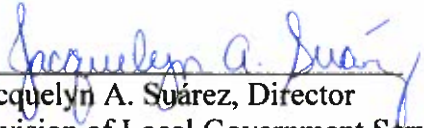
Pursuant to Executive Order No. 292 (2022), the State of Emergency declared in response to the COVID-19 pandemic in Executive Order No. 103 (2020) and continued in Executive Order No. 280 (2022) remains in effect in the State of New Jersey.

As such, under the Authority granted by N.J.S.A. 52:27D-18.4, the Director hereby Orders:

For all local units on a calendar year budget cycle, the deadlines for completion and filing of the 2022 annual audit established by N.J.S.A. 40A:5-4 and 40A:5-6, or N.J.S.A. 40A:5A-15, as applicable, are hereby extended to **September 29, 2023**.

This Order shall take effect immediately. No municipality, county, or any other agency or political subdivision of this State shall enact or enforce any order, rule, regulation, ordinance, or resolution that will or might in any way conflict with any of the provisions of this Order, or that will in any way interfere with or impede its achievement.

Date: May 8, 2023


Jacquelyn A. Suarez, Director
Division of Local Government Services
Department of Community Affairs