



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 COVID-19 pandemic has caused substantial disruptions to local government operations. The unprecedented scope and character of the crisis has limited access to local government facilities, forced workers to transition from in-office work to work from home schedules, and required government officials to seek alternative methods of communication within the local unit and the general public. The ability of local governments to maintain continuity of operations and meet certain statutory and administrative deadlines has been negatively impacted by the pandemic. This includes the ability of local units under calendar year budget cycles to complete their 2020 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.

As such, under the authority granted by N.J.S.A. 52:27D-18.4, the Director of the Division of Local Government Services in the Department of Community Affairs hereby Orders:

For all local units on a calendar year budget cycle, the deadlines for completion and filing of the 2020 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 30, 2021.

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 26, 2021

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