

[N.J.A.C. 5:31-5.1](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 31. LOCAL AUTHORITIES > SUBCHAPTER 5. DATA PROCESSING

§ 5:31-5.1 Electronic data processing systems for financial and revenue accounting

(a) All authorities and fire districts shall utilize electronic data processing systems or services for financial, payroll, and revenue accounting, and equipment used for cash receipting purposes, and are subject to the following provisions:

1. All systems or services shall provide that transaction recording and reporting elements shall provide audit trails and reports that meet generally accepted government accounting standards.
2. For revenue accounting systems, the vendor or system owner and the local unit chief financial officer shall certify that they have tested and found that any automated calculation of billing, amount due, interest, or penalty meets the requirements of [N.J.S.A. 52:27BB-28](#) and any resolution for those revenues maintained by the system.
3. Each authority or fire district shall adopt and maintain appropriate internal control practices related to password or other security controls to ensure integrity of transactions, creating and maintaining back-up files, and documentation of system operations.
4. The requirements of this section shall be subject to review by the authority or fire district auditor as part of the annual review of internal controls. Failure to comply with this section shall be noted in the general comments and recommendations section of the annual audit.

History

HISTORY:

Amended by R.2021 d.006, effective January 4, 2021.

See: [52 N.J.R. 1489\(a\)](#), [53 N.J.R. 53\(a\)](#).

In the introductory paragraph of (a), substituted "All authorities and fire districts shall utilize" for "Authorities and fire districts utilizing", substituted the second occurrence of "and" for "or", and inserted the fourth occurrence of "and"; deleted former (a)4; and recodified former (a)5 as (a)4.

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