Office of the State Auditor

Hazardous Waste Facilities
Siting Commission

July 1, 1995 to June 30, 1996
State of New Jersey
Hazardous Waste Facilities Siting Commission

Audit Report

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The Honorable Christine Todd Whitman  
Governor of New Jersey  

The Honorable Donald T. DiFrancesco  
President of the Senate  

The Honorable Jack Collins  
Speaker of the General Assembly  

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services  


If you would like a personal briefing, please call me at (609) 292-3700.

Richard L. Fair  
State Auditor  
March 13, 1997
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Hazardous Waste Facilities Siting Commission

**Scope**

We have completed an audit of the Hazardous Waste Facilities Siting Commission (commission) for the period July 1, 1995 to June 30, 1996. Our audit included financial activities accounted for in the state’s General Fund.

Total expenditures of the commission during the twelve month audit period were $272,000. The prime responsibilities of the commission are the approval of sites for new hazardous waste facilities, the preparation of a hazardous waste plan, and regular updates to the plan.

**Objectives**

The objectives of our audit were to determine whether financial transactions were related to the commission’s programs, were reasonable, and were recorded properly in the accounting systems.

This audit was conducted pursuant to N.J.S.A. 13:1E-83, which states that the State Auditor shall conduct an annual audit of the commission’s activities pursuant to the provisions of Title 52 of the New Jersey Statutes.

**Methodology**

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and policies of the commission. Provisions that we considered significant were documented and compliance with those requirements was verified by interview and observation and through our samples of financial transactions. We also read the budget message, reviewed financial trends, and interviewed agency personnel to obtain an understanding of the programs and the internal control structure.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Transactions were judgmentally selected.

**Conclusions**
We found that the financial transactions included in our testing were related to the commission’s programs, were reasonable and were recorded properly in the accounting systems.