

MANALAPAN TOWNSHIP BOARD OF FIRE COMMISSIONERS  
DISTRICT NO. 1  
RESOLUTION CERTIFYING REVIEW OF 2016 AUDIT AND EXECUTION OF AFFIDAVIT

Commissioner Schmatz offered the following Resolution and moved its adoption which was seconded by Commissioner LaRocca.

WHEREAS, N.J.S.A. 40A:5A-15 requires the Board to have an annual audit made of its accounts; and

WHEREAS, the annual audit report for the fiscal year ended December 31, 2016 has been completed and filed with the Board and the New Jersey Department of Community Affairs Local Finance Board as required by the statute; and

WHEREAS, N.J.S.A. 40A:5A-17 requires the Board to certify by Resolution to the NJDCA Local Finance Board that each Commissioner has personally reviewed the annual audit report, and specifically the sections of the audit report entitled "General Comments" and "Recommendations".

NOW THEREFORE, BE IT RESOLVED by the Manalapan Township Board of Fire Commissioners District No. 1 that the Board hereby certifies to the NJDCA Local Finance Board that each Commissioner has personally reviewed the annual audit report for the fiscal year ended December 31, 2016, and specifically has reviewed the sections of the audit report entitled "General Comments" and "Recommendations", and has evidenced same by Group Affidavit in the form prescribed by the Local Finance Board.

AND BE IT FURTHER RESOLVED that Board shall submit the executed Group Affidavit and this Resolution to the Local Finance Board.

ROLL CALL

	Yes	No	Absent	Abstained	Disqualified
Alan Spector	X				
Kenneth Kelly	X				
George Schmatz	X				
Lou Caruana	X				
Daniel LaRocca	X				

I hereby certify the foregoing is a true copy of a Resolution of the Board adopted at the Board's September 6, 2017 meeting.



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Alan Spector

Date:9/6/17

Chairman

Manalapan Board of Fire Commissioners

District No. 1

CERTIFICATION OF GOVERNING BODY OF THE ANNUAL AUDIT  
MANALAPAN TOWNSHIP BOARD OF FIRE COMMISSIONERS  
DISTRICT NO. 1  
GROUP AFFIDAVIT

We, the members of the Manalapan Township Board of Fire Commissioners, District No. 1, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly elected members of the Manalapan Township Board of Fire Commissioners, District No. 1.
2. In the performance of our duties, and pursuant to N.J.A.C. 5:30-6.5, we have familiarized ourselves with the contents of the Annual District Audit filed with the Clerk pursuant to N.J.S.A. 40A:14-89 for the year 2016.
3. We certify that we have personally reviewed and are familiar with, as a minimum, the sections of the Annual Report of Audit entitled "Comments and Recommendations."

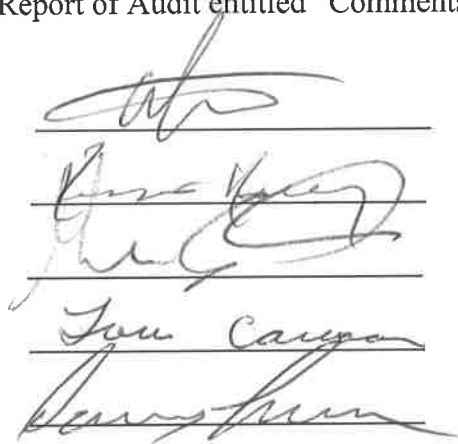
ALAN SPECTOR

KEN KELLY

GEORGE SCHMATZ

LOU CARUANNA

DAN LAROCCA



Sworn to and subscribed before me this  
6th day of September, 2017



Charles R. Parker, Esq.  
Attorney at Law  
State of New Jersey

  
Alan Spector, Chairman

MANALAPAN TOWNSHIP BOARD OF FIRE COMMISSIONERS  
DISTRICT NO. 1

RESOLUTION ADOPTING CORRECTIVE ACTION PLAN

Commissioner Kelly offered the following Resolution and moved its adoption which was seconded by Commissioner Caruana.

WHEREAS, the accountants and auditors for Manalapan Township Board of Fire Commissioners District No. 1 have advised the Board that it overspent the budgeted appropriations in the Board's 2016 Budget for debt service by approximately \$31,800; and

WHEREAS, the Board's accountant has prepared the attached Corrective Action Plan; and

WHEREAS, the Board has determined that it is in the best interests of the Board and Fire District No. 1 that it adopt the Corrective Action Plan.

NOW THEREFORE, BE IT RESOLVED by the Manalapan Township Board of Fire Commissioners District No. 1 that the attached Corrective Action Plan is hereby adopted effective immediately.

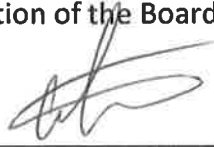
AND BE IT FURTHER RESOLVED that a copy of the Corrective Action Plan and a copy of this Resolution shall be forwarded to the New Jersey Department of Community Affairs Local Finance Board.

AND BE IT FURTHER RESOLVED that a copy of this Resolution certified to be a true copy shall be retained in the permanent files of the Board.

ROLL CALL

	Yes	No	Absent	Abstained	Disqualified
Alan Spector	X				
Kenneth Kelly	X				
George Schmatz	X				
Lou Caruana	X				
Daniel LaRocca	X				

I hereby certify the foregoing is a true copy of a Resolution of the Board adopted at the Board's September 6, 2017 meeting.



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Alan Spector

Date: 9/6/17

Chairman

Manalapan Board of Fire Commissioners

District No. 1

# **CORRECTIVE ACTION PLAN**

December 31, 2016

Board of Commissioners  
Fire District No. 1  
Township of Manalapan

## **2016-001: Appropriations Exceeding Budget**

**Finding:** The Board overspent the budgeted appropriations for debt service by approximately \$31,800.

**Analysis:** The Board entered into a capital lease with quarterly payments. They made the first payment in 2016 but had not included the payment in the 2016 Budget.

**Corrective Action:** The Board has funded the deficit in the 2017 Budget. Going forward, the Board will make sure to include all debt service payments in the appropriate budget.

**Implementation Date:** The corrective action will be implemented immediately.

Adopted by Resolution of the Board 9/6/17

Alan Spector, Chairman