

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF MONTVILLE  
TOWNSHIP FIRE DISTRICT NO.1 CONFIRMING THE ANNUAL AUDIT**

**WHEREAS**, N.J.S.A. 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made, and

**WHEREAS**, the annual audit report for the fiscal year ended 2020 has been completed and filed with the Division of Local Government Services Bureau of Authority Regulations; the Montville Board of Fire Commissioners District 1, and the Montville Township Clerk pursuant to N.J.S.A. 40A:5A-15, and

**WHEREAS**, N.J.S.A. 40A:5A-17, requires the governing body of each authority to, within 45 days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual audit report, and specifically the sections of the audit report entitled "**General Comments,**" "**Recommendations,**" and "**Schedule of Findings and Questioned Costs,**" and has evidenced that review by group affidavit in the form prescribed by the Local Finance Board, and

**WHEREAS**, the members of the governing body have received the annual audit and have personally reviewed the annual audit, and have specifically reviewed the sections of the annual audit report entitled "**General Comments,**" "**Recommendations,**" and "**Schedule of Findings and Questioned Costs,**" in accordance with N.J.S.A. 40A:5A-17.

**NOW, THEREFORE BE IT RESOLVED**, that the governing body of the Montville Board of Fire Commissioners District 1 hereby certifies to the Local Finance Board of the State of New Jersey that each governing body member has personally reviewed the annual audit report for the fiscal year ended 2020, and specifically has reviewed the sections of the audit report entitled "**General Comments,**" "**Recommendations,**" and "**Schedule of Findings and**

**Questioned Costs,”** and has evidenced that review by group affidavit in the form prescribed by the Local Finance Board.

**BE IT FURTHER RESOLVED** that the secretary of the authority is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

**IT IS HEREBY CERTIFIED THAT THIS IS A TRUE COPY OF THE RESOLUTION  
PASSED AT THE MEETING HELD ON NOVEMBER 11, 2021**

A handwritten signature in cursive script, reading "Denise Thustole", is written over a horizontal line.

Secretary

Date: November 11, 2021

LOCAL AUTHORITIES GROUP AFFIDAVIT FORM  
PRESCRIBED BY THE NEW JERSEY LOCAL FINANCE BOARD  
AUDIT REVIEW CERTIFICATE

We the members of the governing body of the Board of Fire Commissioners of Montville Township Fire District # 1 being of full age and being duly sworn according to law, upon oath depose and say:

- 1) We are duly elected members of the Board of Fire Commissioners of Montville Township District #1.
  
- 2) We certify, pursuant to N.J.S.A. 40A:5A-17 that we each reviewed the annual audit report for the fiscal year ended December 31, 2020 and specifically the sections of the audit report entitled "General Comments," "Schedule of Findings and Questioned Costs," and "Recommendations".

Carl Lewis: Chairman *Carl Lewis*

Robert Cook *Robert Cook*

Michael Caggiano: Treasurer *Michael Caggiano*

Robert Purnell: Vice Chairman \_\_\_\_\_

Stephen Schmidt *Stephen Schmidt*

Sworn to and subscribed before me this 11<sup>th</sup> day of November, 2021

*Denise T Phostole*

Denise T Phostole  
Notary Public of the State of New Jersey

DENISE THERESA PHOSTOLE  
NOTARY PUBLIC OF NEW JERSEY  
My Commission Expires 9/23/2024



## RECOMMENDATIONS

It is recommended that:

1. Internal controls over general ledger maintenance be reviewed and enhanced.
2. A capital assets inventory be maintained to report all assets, including all current year additions, disposals and depreciation expense.
3. The District verify on a monthly basis that the various payroll deduction has been paid by the District's third-party payroll service provided by the required due dates.
4. Payroll processing procedures be reviewed and enhanced.
5. Procedures be implemented to ensure that all required vendors receive the IRS Form 990.
6. Internal controls relating to purchasing be reviewed and enhanced. Furthermore, procedures be developed to ensure all contract awards and purchases are made in accordance with the requirements of the Local Public Contracts Law.
7. The Fire District's official depositories be approved on an annual basis by the Commissioners.