

Forest Grove Board of Fire Commissioners
Order of Business

Date: 26-Aug-2014

1. Call to Order: 7:PM - Time

1. Members Present

X Andrew Bellone Jr. - Chairman
x Joseph Jaggers - Co Chairman
x Thomas Bellone - Treasurer
x Samuel Scapellato - Secretary
x Nick Myronowskyj - Commissioner

Other _____

Public present Mark Mastro Fire Co President
Ed Paul- Auditor

2. Reading of the minutes of the previous meeting

Changes to the minutes: None

a. Motion to accept minutes as read

1. Sam Scapellato
2. Joe Jaggers

3. Communications

None

4. Bills against the Commission (refer to file for list of all bills paid)

a. Motion to pay all bills

1. Nick Myronowskyj
2. Joe Jaggers

5. Treasurers Report

Forest Grove Board of Fire Commissioners

Order of Business

a. Motion to accept Treasurers report as read

- 1 . Nick Myronowskyj
2. Joe Jagers

6. Public Comments

None

7. Old Business

Work to move the commissioners office to the Morton Building is being looked into.

A short discussion on looking into the purchase of a new rescue truck That would not be purchased until late 2017 or 2018 .

8. New Business

Ed Paul presented the audit for 2013 and there were no new comments

The audit will be placed on the website with a synopsis to be printed in the next available Issue of the Sentinel news paper

We questioned Ed Paul about the letter sent by the State requesting corrections to the audit wording and format and Ed told us the corrections were made and incorporated in the audit. (letter attached to minutes)

Ed Paul also asked that the net asset list be looked over and any items that we no longer have should be deleted. Nick will be sent a spreadsheet for the purpose of hiliting any items and Ed will remove them.

9. Adjournment

a. Motion to adjourn

1. Sam Scapellato
2. Nick Myronowskyj

Meeting was adjourned at 19:45 – Time

Respectfully submitted

Sam Scapellato

Secretary

7:16 PM
08/26/14
Accrual Basis

Franklin Township Fire District No 4
Transactions This Month
As of August 31, 2014

Type	Date	Num	Name	Amount
Newfield Na Bk 0505				
Bill Pmt -Check	08/26/2014	10555	Absolute Auto Service	-266.18
Bill Pmt -Check	08/26/2014	10556	Action Uniform Co	-763.00
Bill Pmt -Check	08/26/2014	10557	Allonardo Bros.	-335.01
Bill Pmt -Check	08/26/2014	10558	Atlantic City Electric	-1,268.56
Bill Pmt -Check	08/26/2014	10559	Ball Buckley & Seher, LLP	-4,950.00
Bill Pmt -Check	08/26/2014	10560	BW Stetson	-54.75
Bill Pmt -Check	08/26/2014	10561	Comcast	-37.65
Bill Pmt -Check	08/26/2014	10562	Comcast 569	-487.07
Bill Pmt -Check	08/26/2014	10563	D&H Auto Supplies	-29.02
Bill Pmt -Check	08/26/2014	10564	Dennis Allonnardo	-569.72
Bill Pmt -Check	08/26/2014	10565	Desert Diamond Industries, LLC	-500.00
Bill Pmt -Check	08/26/2014	10566	Elmer Door Co. Inc.	-799.00
Bill Pmt -Check	08/26/2014	10567	Emergency Equipment Sales, L...	-3,852.11
Bill Pmt -Check	08/26/2014	10568	Forest Grove Fire Co	-2,275.99
Bill Pmt -Check	08/26/2014	10569	Genna Electric	-107.20
Bill Pmt -Check	08/26/2014	10570	Lou Musto	-110.00
Bill Pmt -Check	08/26/2014	10571	Major Petroleum Ind.	-889.66
Bill Pmt -Check	08/26/2014	10572	Mes PA	-119.00
Bill Pmt -Check	08/26/2014	10573	Moore Auto Design	-577.00
Bill Pmt -Check	08/26/2014	10574	Moore Medical Corp	-72.53
Bill Pmt -Check	08/26/2014	10575	Nat Alexander Company, Inc.	-353.00
Bill Pmt -Check	08/26/2014	10576	Pizza Joe's	-56.50
Bill Pmt -Check	08/26/2014	10577	QC Laboratories	-104.50
Bill Pmt -Check	08/26/2014	10578	South Jersey Gas	-23.81
Bill Pmt -Check	08/26/2014	10579	Staples	-365.38
Bill Pmt -Check	08/26/2014	10580	Tekk Comm Communications	-400.00
Bill Pmt -Check	08/26/2014	10581	Top Notch Window Tinting	-60.00
Bill Pmt -Check	08/26/2014	10582	Verizon Wireless 197	-213.75
Bill Pmt -Check	08/26/2014	10583	Vineland Ace Hardware	-82.76
Bill Pmt -Check	08/26/2014	10584	Vineland Auto Electric	-285.55
Bill Pmt -Check	08/26/2014	10585	Weber's Power Equipment Inc.	-147.90
Bill Pmt -Check	08/26/2014	10586	Witmer Public Safety Group Inc	-324.60
Total Newfield Na Bk 0505				-20,481.20
Newfield Savings 9924				
Total Newfield Savings 9924				
TOTAL				-20,481.20



State of New Jersey

DEPARTMENT OF COMMUNITY AFFAIRS

101 SOUTH BROAD STREET

PO Box 803

TRENTON, NJ 08625-0803

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

RICHARD E. CONSTABLE, III
Commissioner

August 18, 2014

Samuel Scapellato, Secretary
Franklin Township Fire District No. 4
1858 Weymouth Road
Vineland, New Jersey 08360

The Division is in receipt of the audited financial statements of the Franklin Township Fire District No. 4 (the "Fire District") for the year ended December 31, 2013, audited by Ball, Buckley & Seher, LLP. Upon examination of the audited financial statements and auditor's reports thereon, the following issues were noted:

- In 2011 and 2012, the Auditing Standards Board issued Statements on Auditing Standards Nos. 122-126, which are commonly referred to as the "clarified audit standards." These auditing standards were effective for fiscal years ending after December 15, 2012. The clarified audit standards recodify and supersede all outstanding Statements on Auditing Standards through No. 121, with limited exceptions. Among other changes, the clarified auditing standards more clearly state the objectives of the auditor and the requirements with which the auditor has to comply when conducting an audit in accordance with generally accepted auditing standards. Auditors were therefore required to make adjustments to their audit practices beginning with years ending after December 15, 2012. The clarified audit standards are applicable to all audits performed in accordance with generally accepted auditing standards, including audits performed in accordance with generally accepted government auditing standards ("GAGAS") and OMB Circular A-133. The clarified audit standards should have been implemented beginning with the Fire District's audit for the year ended December 31, 2012.

Some of the most significant and recognizable changes as a result of the adoption of the clarified audit standards were revisions to the format and language of the auditor's reports. The new reports are separated into sections that clearly identify the purpose of the report, management's responsibilities, the auditor's responsibilities, the opinion, and other matters. Because the new report language was not included in the auditor's reports for the Fire District's December 31, 2013 audit, the Division believes that the clarified audit standards were not implemented as required and, therefore, the audit was not performed in accordance with generally accepted auditing standards and GAGAS.

- In 2011, the Government Accounting Standards Board issued Statement No. 63 "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" which was effective for periods beginning after December 15, 2011. This standard provides guidance for deferred outflows of resources and deferred inflows of resources, and also identifies "net position" as the residual of all other elements presented in a statement of

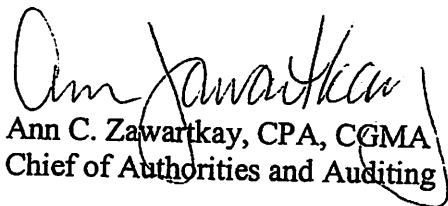


financial position. Therefore, the term "net assets" was replaced by the term "net position," among other changes in terminology used in the basic financial statements. This accounting standard should have been implemented in the Fire District's December 31, 2012 financial statements. The Fire District's audited financial statements for the year ended December 31, 2013 use the term "net assets" rather than the term "net position" pursuant to the provisions of Statement No. 63, indicating that this accounting standard was not implemented as required.

The Fire District should establish a process to ensure that its financial statements are prepared in accordance with accounting principles generally accepted in the United States of America and that new accounting pronouncements are implemented in a timely manner as required. The Government Accounting Standards Board has issued several new pronouncements that the Fire District will be required to implement in the next several years, particularly with respect to pension obligation disclosures. It is imperative that the Fire District understand these new standards so that it can appropriately prepare to implement them. In addition, the governing body of the Fire District (or a committee thereof) should evaluate the external auditor's qualifications, independence, and performance on a regular basis.

A copy of this letter has been sent to Ball, Buckley & Seher, LLP. It is strongly recommended that the Fire District discuss the above matters with the audit firm and take appropriate action to address them, which may include reissuance of the December 31, 2013 audited financial statements. The reissuance of an audited financial statement is a matter of professional judgment and, therefore, the decision whether to reissue the December 31, 2013 financial statements must be made by the Fire District and its audit firm. At a minimum, the Division requests that the Fire District respond to this letter with a plan of action to address the above matters on a prospective basis. If you have any questions, please contact the Division.

Sincerely,


Ann C. Zawarkay, CPA, CGMA
Chief of Authorities and Auditing

Cc: Ball, Buckley & Seher, LLP