

March 2<sup>nd</sup> 2017

**The Board of Fire Commissioners Fire District # 1 Borough of Englishtown, State of New Jersey, convened on Thursday March 2<sup>nd</sup>, 2017 in the Formal Meeting Room of the Englishtown Fire Department, 3 South Main St. Englishtown, New Jersey.**

The meeting was called to order by P. Cooke at 8:08 P.M.

1. **Sunshine Statement by J. Yuesoff**

**Statement is hereby given that adequate notice of this meeting was given by:**

1. The mailing of said notice to the Asbury Park Press.
2. The prominent posting of said notice at the Englishtown Fire Department.
- 3.

**Roll Call showed the following members in attendance:**

Present: Chairman Peter Cooke, Clerk Victoria Sarti, Gerald Maresca

Absent: Treasurer Ryan Reale, Brian Stonaker

**Legal:**

Peter Cooke and Gerald Maresca were sworn in as members of the Board of Fire Commissioners after winning the February elections.

**The Reorganization Resolutions were voted upon and unanimously accepted:**

Establishing Meeting Dates - Motion made by G. Maresca, Second by P. Cooke

Official Depositories for Financial Funds – Motion made by P. Cooke, Second by G. Maresca

Official Newspapers to be Utilized – Motion made by G. Maresca, Second by P. Cooke

Appointment of Board Auditor – Motion made by G. Maresca, Second by P. Cooke

Appointment of Board Accountant – Motion made by G. Maresca, Second by P. Cooke

Appointment of District Chief Engineer – Motion made by P. Cooke, Second by V. Sarti

Appointment of District Fire Official – Motion made by G. Maresca, Second by P. Cooke

Appointment of District Fire Inspectors – Motion made by P. Cooke, Second by G. Maresca

Appointment of Board Attorney – Motion made by P. Cooke, Second by G. Maresca

Appointment of Board Insurance Carrier by Title – Motion made by P. Cooke, Second by P. Cooke

Letter to Cynthia DaSilva, in reference to the LOSAP account of Past Member Miguel Correia, was reviewed and deemed acceptable to be sent as per the Board Attorney. A copy will be sent standard mail and a copy will be sent certified mail.

**February 2017 Minutes:** A motion was made by P. Cooke and a Second was made G. Maresca to accept the minutes. Motion passed by unanimous vote.

**Financial:** Treasurer R. Reale was absent, so P. Cooke presented the Bill List. A motion was made by G. Maresca and a second was made by P. Cooke to pay the bills. Motion passed by unanimous vote.

### **Auditor/Accountant**

The Board Auditor will be contacting the Board accountant to begin the process of the Annual Audit.

### **Chief's Report:**

- Total of 27 calls for the month of February with 225.37 Staff Hours.
- Due to the age and repeated malfunctioning of the Department's Multi Gas Meters, a request was made to replace the existing meters with 6 Single Gas CO meters to be placed on all front line apparatus and the two Chief Vehicles and research will be done to purchase 2 Multi Gas meters in the near future. Total Cost of the 6 Single Gas meters was \$714.00 plus \$105.00 for protective cases. The Board unanimously approved the purchase.
- Requested and was approved by the Board unanimously to purchase 3 Quick Connect Couplings for the hydraulic Rams and a 30 foot Hydraulic Hose for \$1869.00 from Task Fire Apparatus.
- IT requested a 3 year renewal of the IM Responding program for \$735.00 annually. The Board unanimously approved the purchase.

- IT also requested to renew the Active 911 program for the department's 8 electronics that utilize it. Annual cost is \$102.00. The Board unanimously approved the purchase.
- Requested and was approved by the Board unanimously to purchase Tools and a Case for a Man Vs Machine Rescue kit to be placed on Squad 74 for uncommon rescues, cost not to exceed \$350.00.

#### **Department Engineer's Report:**

- See attached Report
- 12-93 needs to go out for service for the damaged rear axle. Will check with Manalapan Township.

#### **President's Report:**

- Renovations continuing.
- The electric billboard for the Station that we are purchasing, with the assistance of a Grant, has arrived. The sign will be installed after necessary inspections are conducted.
- The fire alarm system is installed, waiting on an alarm inspection from Complete Security.
- Will begin looking into inspection of the Bay Skylights.
- The Chief and Fire Official stated that the plugs and outlets for the Door System have what appear to be scorch marks in the Electrical Room.
- P. Cooke advised that the County sent a bill for 2016 Dispatch that was about \$3700.00. The Fire Department was not included in that cost.
- P. Cooke asked the Chief if he recently spoke with the Borough about acquiring dumpsters from the town, as the Board Attorney advised they are responsible for. The Chief stated that he last spoke to Borough Clerk P. Gorbatuk in December and has since turned over all correspondence in that matter to the Chairman of the Board of Commissioners.

#### **Fire Bureau:**

- See attached Report
- 3 Investigations for the year already.
- Industrial Park – New businesses that were not issued COs.

#### **LOSAP:**

- Membership report needed from Membership Committee. P. Cooke has been unsuccessful in resolving Matthew Ulitowski's LOSAP issues at this time. Unable to speak with anyone from Lincoln.

**Correspondence:**

- None
- 

**Insurance:**

- The Insurance Rep reported that the Board should update the Beneficiary information.

**Membership:**

- No Report.

**Old Business:**

- Parking lot will be scheduled for this Spring, as per P. Cooke.
- Research on the lease to purchase of the new portable and mobile radios for the Department.

**New Business:**

- None

**Public Open Portion:**

- None

**Meeting Adjournment:** at 9:01 PM. After a motion by G Maresca and seconded by P. Cooke and approved by a roll call vote.

**Certified** at the April 6<sup>th</sup>, 2017 regularly scheduled meeting \_\_\_\_\_



7:05 AM

03/02/17

Accrual Basis

# Englishtown Fire District No. 1

## Bill List

As of March 2, 2017

Type	Date	Num	Name	Split	Debit	Credit	Balance
<b>Brunswick Bank Checking</b>							99091.74
Check	3/2/2017	5799	Englishtown Fire Department	Contract - Volunte...		2,250.00	96841.74
Check	3/2/2017	5800	Jersey Central Power & Li...	Utilities		3,011.80	93829.94
Check	3/2/2017	5801	NJ Natural Gas	Utilities		2,446.06	91383.88
Check	3/2/2017	5802	Verizon	Utilities		95.03	91288.85
Check	3/2/2017	5803	Cytracom LLC.	Utilities		288.82	91000.03
Check	3/2/2017	5804	Witmer	Fire Fighting Equi...		238.03	90762.00
Check	3/2/2017	5805	Emergency equipment sales	Trucks		804.57	89957.43
Check	3/2/2017	5806	Norwood Auto Parts	Fire Fighting Equi...		50.43	89907.00
Check	3/2/2017	5807	Freehold Cartage Inc.	Utilities		79.46	89827.54
Check	3/2/2017	5808	Toshiba Business Solution...	Office Supplies		347.33	89480.21
Check	3/2/2017	5809	Manalapan Hardware	Building		38.34	89441.87
Check	3/2/2017	5810	Englishtown Automotive	Trucks		1,700.61	87741.26
Check	3/2/2017	5811	Manalapan - Englishtown ...	Fuel		766.52	86974.74
Check	3/2/2017	5812	Roy Press	Elections		540.00	86434.74
Check	3/2/2017	5813	Monmouth County Treasurer	Elections		62.50	86372.24
Check	3/2/2017	5814	NetLink	Professional Servi...		199.00	86173.24
Check	3/2/2017	5815	New JErsey Emergency V...	2016 Expense		1,985.00	84188.24
Total Brunswick Bank Checking					0.00	14,903.50	84188.24
<b>TOTAL</b>					<b>0.00</b>	<b>14,903.50</b>	<b>84188.24</b>

# Chief Engineers Report Feb. 2017

## Work done on Trucks

- 12-75 Replace 2 Halogen Bulbs Right side Cab + pump panel
- 12-76 Replace 53 Bulb for shift indicator
- 12-86 Sent to EES for estimate for repairing Ingersoll Rand Breathing Air system
- 12-87 1qt oil
- 12-93 out of Service 2/18/17 Blow REAR

## Equipment

Coastal Fire Systems Inc NFPA Air Quality Test on Scott Breathing Air system  
Ran 2 portable pumps (Generator + old Brush Truck)  
Drained water in house compressor

Miss Filled 2 speeding-dry containers

Repair Front entrance door lock

Scott Packs Replace 9 C-Batteries Packs 16, 17 + 26

## Miles for the Month

12-74 - 86

12-75 - 182

12-76 - 11

12-86 - 109

12-87 - 683

12-93 - 23

Total miles 1094

End of Report

# Englishtown Fire Department

Englishtown, NJ

This report was generated on 3/2/2017 7:54:46 PM



## Incident Count with Man-Hours per Zone for Date Range

Start Date: 02/01/2017 | End Date: 02/28/2017

ZONE	INCIDENT COUNT	MAN-HOURS
13040 - Colts Neck Fire Department	2	95:54
13-12-1 - Englishtown fire department	5	38:03
13-26-1 - Gordon's Corner Fire Company	4	14:45
13-26-2 - Manalapan Fire Company #1	11	50:51
13-26-2P - Manalapan Primary Response Area	3	12:10
13-32-1 - Millstone Fire Department	2	13:53
<b>TOTAL</b>	<b>27</b>	<b>225:37</b>

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.

# Englishtown Fire Department

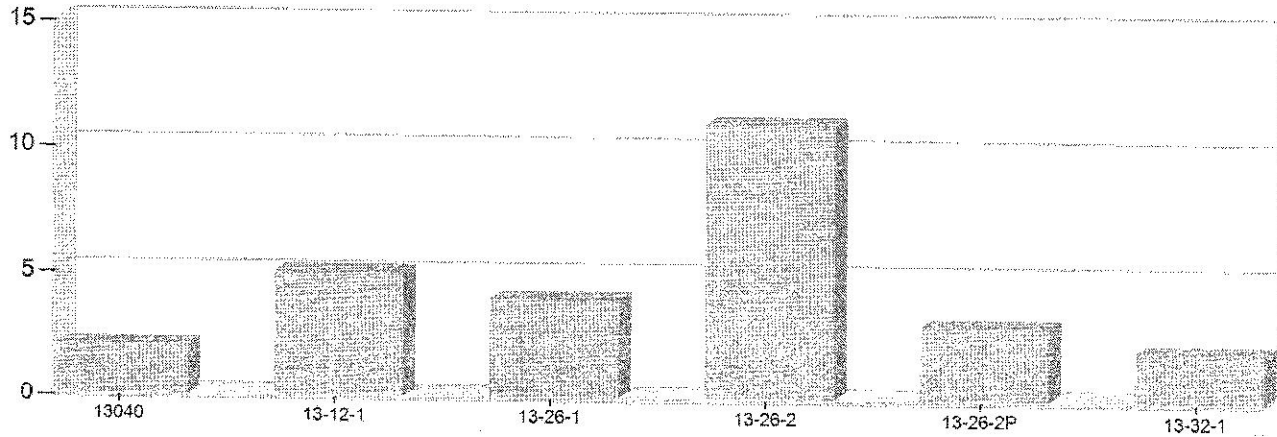
Englishtown, NJ

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## Incident Type Count per Zone for Date Range

Start Date: 02/01/2017 | End Date: 02/28/2017



ZONES	INCIDENT TYPE	COUNT
<b>13040 - Colts Neck Fire Department</b>		
	111 - Building fire	1
	571 - Cover assignment, standby, moveup	1
	<i>Total Incidents for 13040 - Colts Neck Fire Department:</i>	
		2
<b>13-12-1 - Englishtown fire department</b>		
	111 - Building fire	1
	113 - Cooking fire, confined to container	2
	311 - Medical assist, assist EMS crew	1
	745 - Alarm system activation, no fire - unintentional	1
	<i>Total Incidents for 13-12-1 - Englishtown fire department:</i>	
		5
<b>13-26-1 - Gordon's Corner Fire Company</b>		
	311 - Medical assist, assist EMS crew	1
	714 - Central station, malicious false alarm	1
	745 - Alarm system activation, no fire - unintentional	2
	<i>Total Incidents for 13-26-1 - Gordon's Corner Fire Company:</i>	
		4
<b>13-26-2 - Manalapan Fire Company #1</b>		
	140 - Natural vegetation fire, other	1
	150 - Outside rubbish fire, other	1
	444 - Power line down	1
	522 - Water or steam leak	1
	700 - False alarm or false call, other	5

Zone information is defined on the Basic Info 3 screen of an incident.  
Only REVIEWED incidents included.

ZONES	INCIDENT TYPE	COUNT
	710 - Malicious, mischievous false call, other	1
	736 - CO detector activation due to malfunction	1
	<i>Total Incidents for 13-26-2 - Manalapan Fire Company #1:</i>	<i>11</i>
<b>13-26-2P - Manalapan Primary Response Area</b>		
	350 - Extrication, rescue, other	1
	600 - Good intent call, other	1
	746 - Carbon monoxide detector activation, no CO	1
	<i>Total Incidents for 13-26-2P - Manalapan Primary Response Area:</i>	<i>3</i>
<b>13-32-1 - Millstone Fire Department</b>		
	571 - Cover assignment, standby, moveup	1
	611 - Dispatched & cancelled en route	1
	<i>Total Incidents for 13-32-1 - Millstone Fire Department:</i>	<i>2</i>
<b>Total Count for all Zone:</b>		<b>27</b>

Zone information is defined on the Basic Info 3 screen of an incident.  
Only REVIEWED incidents included.

## FIRE PROTECTION AGREEMENT

**THIS AGREEMENT** dated March 2, 2017 by and between the Board of Fire Commissioners, Fire District No.1, Borough of Englishtown, County of Monmouth and State of New Jersey hereinafter referred to as the "Board", and the Englishtown Volunteer Fire Company, hereinafter referred to as the "Company".

### **WITNESSETH:**

**WHEREAS;** the Board of Fire Commissioners, is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

**WHEREAS;** N.J.S.A. 40A:14-70.1.b. authorizes the Board of Fire Commissioners to contract with the volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

**WHEREAS;** the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

**WHEREAS;** the parties hereto desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

### **NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:**

1. **TERM:** This Agreement shall have a one year duration commencing on March 1, 2017 and terminating, unless otherwise renewed and extended on February 28, 2018.

2. **DUTIES:** The Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the borders of Fire District No.1 Borough of Englishtown Monmouth County, New Jersey and to provide said fire services seven days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of firefighting services. The

7. **UTILITIES AND BUILDING MAINTENANCE:** The Company shall be responsible for the basic maintenance of the fire house. The Board shall make all utility payments for telephone, electricity and natural gas services for the firehouse.

8. **ANNUAL ACCOUNTING:** The Company shall provide an annual accounting of all public moneys received and expenditures made by it to the Board.


9. **SAVINGS CLAUSE:** The terms and provisions of this Agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this Agreement.

**IN WITNESS WHEREOF,** the parties have caused this Agreement to be executed by their duly authorized officers and representatives on this 2nd day of March, 2017.

**Borough of Englishtown Fire District No.1**

  
Chairman

**Englishtown Volunteer Fire Co.**

  
President

## PROFESSIONAL SERVICES AGREEMENT

**This Agreement**, entered into March 2, 2017, by and between the **Board of Fire Commissioners, Fire District No.1 Englishtown**, hereinafter referred to as the "Board" and **Joseph D. Youssouf, Esquire, P.O. Box 809 137 Route 9 South Manalapan, New Jersey 07726** hereinafter referred to as "Attorney":

### **WITNESSETH:**

1. The Board hereby retains the Attorney to provide legal services to it for the year commencing March 1, 2017 and terminating February 28, 2018, and the attorney agrees to provide such legal services as he is directed to provide by the Board.
2. Adequate funds have been appropriated in the current budget of the Board for the purpose of retaining the services of an attorney, and the amount to be paid hereunder shall not exceed the funds budgeted therefore.
3. The Board hereby agrees to compensate the Attorney as follows for the service performed by him:
  - A. Attendance at meetings, **\$550.00** per meeting whether agenda, regular or special.
  - B. All other services including research, litigation, telephone conferences with Board members or secretary, preparation of resolutions, **\$160.00** per hour.
4. In addition to the fees specified above, the Board agrees to pay all costs and expenses advanced by the attorney for filing fees, costs and other out of pocket expenses as the need may arise.
5. All payments to be made hereunder shall be made upon submission of an itemized voucher specifying the services rendered and the date upon which such services were rendered on such forms as may be provided by the Board.
6. ***Statutorily required affirmative action clause:***

The attorney and the Board hereby incorporate all mandatory language of subsection 3.4(A) and the mandatory language of Section 5.3 of the Regulations Promulgated by the Treasurer of the State of New Jersey pursuant to P.L. 1975, c. 127 as amended and supplemented, and the attorney agrees to comply fully with the terms,



3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN SCHEDULING  
MEETING DATES FOR THE YEAR 2017**

**WHEREAS;** N.J.S.A. 10:4-18 requires the adoption of a resolution scheduling regular monthly meetings of local governmental units; and

**WHEREAS;** The Board of Fire Commissioners of Fire District No.1 Borough of Englishtown has determined that the regularly scheduled meetings of the Board of Fire Commissioners shall be held on the first Thursday of each month commencing at 8:00 p.m. at the Englishtown Fire Department Firehouse, South Main Street Englishtown, New Jersey.

**NOW, THEREFORE BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that the regular monthly meetings of the Board are hereby scheduled for the following dates in 2017 and 2018: April 6, May 4, June 1, July 6, August 3, September 7, October 5, November 2, December 7, January 4, 2018, February 1 and March 1, 2018 which meeting shall serve as the annual reorganization meeting of the Board.

**BE IT FURTHER RESOLVED** that certified true copies of this Resolution be posted on the official bulletin board of the Fire District, forwarded to the official newspapers designated by the Board and forwarded to the municipal clerk for posting as required by law.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1, Borough of Englishtown on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH DESIGNATING  
OFFICIAL DEPOSITORIES OF FIRE DISTRICT FUNDS FOR 2017**

**WHEREAS;** The Board of Fire Commissioners is a "Governmental Unit" as that term is defined in N.J.S.A. 17:9-41 which receives and has custody of public funds raised through taxation for the purposes set forth in N.J.S.A. 40A:14-70 et. seq. ; and

**WHEREAS;** N.J.S.A. 40A: 5-14. (1) requires local governmental units to annually designate a public depository or depositories, which are defined in N.J.S.A. 17:9-41 as: " a State or federally chartered bank, savings bank or an association located in this State or a state or federally chartered bank, savings bank or an association located in another state with a branch office in the State, the deposits of which are insured by the Federal Deposit Insurance Corporation and which receives or holds public funds on deposit. "; and

**WHEREAS;** the Board has determined that Brunswick Bank & Trust Co. and Sovereign Bank are qualified depositories that are eligible to receive and hold public funds on deposit as permitted by the above referenced statutes; and

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that Brunswick Bank and Trust Co. and Sovereign Bank be and the same are hereby designated as official depositories of District funds for the year 2017.

**BE IT FURTHER RESOLVED** that the Chairman, Clerk and Treasurer of the Board be and the same are hereby authorized to execute any and all documents necessary to effectuate the purposes of this Resolution and to make deposits into, transfer, open and close such accounts as may be necessary for the orderly conduct of the Board's financial affairs.

**BE IT FURTHER RESOLVED** that any and all checks or drafts issued on an account held by or in the name of the Board of Fire Commissioners of this Fire District shall require execution by at least three (3) of the duly elected and serving Fire Commissioners.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING  
RONALD C. PETRICS, C.P.A. DISTRICT AUDITOR FOR 2017**

**WHEREAS;** the Board of Fire Commissioners is required by law to have an annual report on audit of its financial books and records prepared by a certified public accountant or registered municipal auditor; and

**WHEREAS;** Ronald C. Petrics, RMA is a certified public accountant and registered municipal auditor licensed to practice in the State of New Jersey and is legally qualified to perform the audit report required by the laws of the State of New Jersey; and

**WHEREAS;** N.J.S.A. 40A:11-5 (1) (a) provides that a contract or agreement for "Professional Services" may be made, negotiated and awarded without public bidding and receipt of bids if the services will be provided by a member of a duly recognized and licensed profession of the State of New Jersey; and

**WHEREAS;** adequate monies have heretofore been appropriated in the current or previously approved budget of the fire district to fund the contract for professional services to be awarded hereby.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that Ronald C. Petrics be, and the same, is hereby appointed auditor for the year 2017.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the district and that a certified true copy of this Resolution be forwarded to the auditor by the Clerk of the Board.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 BOROUGH OF ENGLISHTOWN APPOINTING  
GEORGE LANG BOARD ACCOUNTANT FOR 2017**

**WHEREAS;** The Board of Fire Commissioners is authorized and empowered by law to employ the services of an accountant and such other professional staff as may be required for the orderly and effective administration of its financial affairs; and

**WHEREAS;** It is the considered opinion of the Board that the services of a qualified public accountant to aid in the maintenance of the Board's financial records and accountants and to assist in the preparation and administration of the District's budget is necessary and desirable; and

**WHEREAS;** The Local Public Contracts Law provides, in relevant part, that a contract for professional services may be made, negotiated and awarded without advertisement and receipt of bids; and

**WHEREAS;** George Lang is a Certified Public Accountant licensed to practice in the State of New Jersey and is qualified to render the type of professional services required by the Board.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough that a contract for professional services be, and the same is hereby awarded to George Lang for the year 2017.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the Board of Fire Commissioners by the Clerk of the Board and that a copy of this Resolution be forwarded to George Lang by the Clerk.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
PASQUALE P. DIBENEDETTO DISTRICT ENGINEER**

**WHEREAS;** The Board of Fire Commissioners is authorized by statute to appoint and employ such staff and personnel as it deems necessary for the orderly conduct of fire district business; and

**WHEREAS;** The Board owns and operates various apparatus and equipment which are complicated and require maintenance and care which must be provided by trained and duly qualified personnel; and

**WHEREAS;** It is the considered opinion of the Board that appointment of a qualified engineer is necessary, desirable and in the public interest;

**WHEREAS;** Funds adequate to pay the compensation established hereby for the position of Fire District Engineer have been appropriated in the current budget.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Englishtown that Pasquale P. Dibenedetto is appointed to serve as District Engineer for the year 20173 at an annual compensation of **\$3500.00**

**BE IT FURTHER RESOLVED** that a certified true copy of this resolution be forwarded to the above identified individual by the Clerk of the Board.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.1 Englishtown Borough on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
EDWARD MILLER FIRE OFFICIAL OF THE ENGLISHTOWN  
BUREAU OF FIRE PREVENTION FOR THE YEAR 2017**

**WHEREAS;** The Borough of Englishtown heretofore adopted an ordinance establishing a Bureau of Fire Prevention in accordance with the terms and provisions of the Uniform Fire Safety Act, (P.L. 1983, c.383); and

**WHEREAS;** Said Ordinance provides that the Board of Fire Commissioners shall act as the Local Enforcing Agency and shall be responsible for the appointment of a fire official who shall administer the fire prevention code within the Borough of Englishtown; and

**WHEREAS;** Edward Miller is a licensed and qualified Fire Official of the State of New Jersey who is qualified to serve as the District's Fire Official.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that Edward Miller is hereby appointed Fire Official of the Englishtown Bureau of Fire Prevention at an annual stipend in the amount of **\$16,000.00** for the year 2017.

**BE IT FURTHER RESOLVED** that a certified true copy of the Resolution be forwarded to Edward Miller by the Clerk of the Board.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH  
APPOINTING PART-TIME FIRE INSPECTORS TO THE  
BUREAU OF FIRE PREVENTION**

**WHEREAS;** The Board of Fire Commissioners is charged with the responsibility of operating the Bureau of Fire Prevention pursuant to the provisions of New Jersey Statutes and the Administrative Code; and

**WHEREAS;** The Chief of the Bureau has requested the Board to appoint two (2) licensed and duly qualified individuals to the office of Part Time Fire Inspectors to perform required inspections and code enforcement; and

**WHEREAS;** John Marini and Thomas Kirkland have submitted applications to the Board to serve as part-time Fire Inspectors and are licensed and qualified to serve as Fire Inspectors; and

**WHEREAS;** The Board has appropriated adequate funds in the current and previously adopted budgets to fund these appointments.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that John Marini and Thomas Kirkland are appointed to the position of part-time fire inspectors for the Englishtown Borough Fire District No.1 Bureau of Fire Prevention for the year 2017.

**BE IT FURTHER RESOLVED** that the annual compensation for Part Time Fire Inspector Thomas Kirkland is **\$3,000.00** and for John Marini **\$3,000.00**.

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners Fire District No.1 Englishtown Borough on March 2, 2017.

\_\_\_\_\_, Clerk

3/2/17

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS  
FIRE DISTRICT NO.1 ENGLISHTOWN BOROUGH APPOINTING  
JOSEPH D. YOUSOUF, ESQ. BOARD ATTORNEY FOR THE  
YEAR 2017**

**WHEREAS;** The Board of Fire Commissioners is authorized by law to engage the services of an attorney to provide such legal services as may be required by the Board during the course of a year; and

**WHEREAS;** N.J.S.A. 40A:11-5 (1) (a) (i) provides that a contract for professional services may be negotiated and awarded without public advertising for bids and bidding therefor if the contract is for "Professional services" ; and

**WHEREAS;** N.J.S.A. 40A:11-2 (6) defines "Professional services" as those that are rendered or performed by a person authorized by law to practice a recognized profession, whose practice is regulated by law, and the performance of which services requires knowledge of an advanced type in a field of learning acquired by a prolonged formal course of specialized instruction and study; and

**WHEREAS;** Joseph D. Youssouf is a licensed attorney at law admitted to practice in the State of New Jersey.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the Board of Fire Commissioners of Fire District No.1 Borough of Englishtown that a contract for professional services be and the same is hereby awarded to Joseph D. Youssouf Esq. for the year 2017.

**BE IT FURTHER RESOLVED** that a notice of professional contract award be published in the official newspaper of the District as required by N.J.S.A. 40A:11-5 (1)(a)(i).

Moved by:

Seconded by:

Roll Call Vote:

Ayes:

Nays:

Absent:

Abstain:

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No.1 Englishtown Borough on March 2, 2017.

\_\_\_\_\_, Clerk



**SYSTEM REVIEW REPORT**

December 5, 2013

To the Shareholders of  
WithumSmith+Brown, PC  
and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC (the Firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations [Service Organization Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of WithumSmith+Brown, PC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. WithumSmith+Brown, PC has received a peer review rating of *pass*.

Olsen Thielen & Co., Ltd.

*Olsen Thielen + Co., Ltd.*

February 2, 2017

Englishtown Fire Commissioners,  
District No. 1  
P.O. Box 1  
Englishtown, New Jersey 07726

This engagement letter ("letter") will confirm our understanding of the services we are to provide for Englishtown Fire Commissioners, District No. 1 (the "District") for the years ended December 31, 2016 and 2015. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of December 31, 2016 and 2015 and for the years then ended and the related notes to the financial statements.

Accounting standards generally accepted in the United States of America require that management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, the designated accounting standard setter, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational economic or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditors' report will provide an opinion on it in relation to the financial statements as a whole:

- ☐ Schedules of Improvement Authorizations – Capital Fund
- ☐ Schedules of Deferred Charges to Future Taxation

We will also perform the following non-attest services for the District:

- ▣ Assistance with preparation of the financial statements and related notes to financial statements.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audits of the financial statements:

- ▣ Roster of Officials
- ▣ Statistical Information

## ⌘ THE OBJECTIVE OF AN AUDIT

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP) and to report on the fairness of the additional supplemental information referred to above when considered in relation to the financial statements taken as a whole.

The objective also includes reporting on internal control (which does not include an opinion) related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The report on internal control and compliance will include a statement that it is intended only to describe the scope of our testing over internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting. Accordingly, it is not suitable for any other purpose.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) established by the American Institute of Certified Public Accountants ("AICPA") and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and/or any state or regulatory audit requirements, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions and render the required reports. We will not perform an audit of internal control over financial reporting.

Our responsibility is to express an opinion on the financial statements based on our audits, and is limited to the period covered by our audits. If, for any reason, our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment

prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

## **AUDIT PROCEDURES**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmations of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our audits are designed to provide reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations or contractual agreements. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. Also, an audit is not designed to detect error, fraud, or violations of laws or governmental regulations that is immaterial to the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform the appropriate level of management of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.

A financial statement audit includes obtaining an understanding of the entity and its environment including its internal control sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

## **AUDIT PROCEDURES - COMPLIANCE**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations,

contracts, and agreements. However, the objective of our audits will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## # STANDARDS OF PERFORMANCE

We will perform our services in conformity with the terms expressly set forth in this letter, including all applicable professional standards. Accordingly, our services shall be evaluated solely on our substantial conformance with such terms and standards. Any claim of nonconformance must be clearly and convincingly shown.

With respect to the services and this letter, in no event shall the liability of WithumSmith+Brown, PC ("Withum") and its former, present and future partners, shareholders and employees for any claim, including but not limited to Withum's own negligence, exceed the fees it receives for the portion of the work giving rise to such liability. This limitation shall not apply to the extent that it is finally determined that any claims, losses, or damages are the result of Withum's gross negligence or willful misconduct. In addition, Withum shall not be liable for any special, consequential, incidental, or exemplary damages or loss (nor any lost profits, interest, taxes, penalties, loss of savings or lost business opportunity) even if Withum was advised in advance of such potential damages. This paragraph and the next paragraph shall apply to any type of claim asserted, including contract, statute, tort, or strict liability, whether by the District, Withum, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless Withum and its former, present and future partners, shareholders and employees from and against any liability and damages (including punitive damages), fees, expenses, losses, demands, and costs (including defense costs) associated with any claim arising from or relating to the District's knowing misrepresentations or false or incomplete information provided to Withum. In the event of any controversy or claim against Withum arising from or related to the services described herein, Withum will be entitled, at its option, to defend itself from such controversy or claim and to participate in any settlement, administrative, or judicial proceedings.

If, because of a change in the District's status or due to any other reason, any provision in this letter would be prohibited by, or would impair our independence under laws, regulations, or published interpretations by governmental bodies, commissions, or other regulatory agencies, such provisions shall, to that extent, be of no further force and effect and this letter shall consist of the remaining portions.

## # MANAGEMENT'S RESPONSIBILITIES

The financial statements and supplemental information identified in the opening paragraph of this letter are the responsibility of the District's management. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting and over compliance including monitoring ongoing activities, the establishment and maintenance of proper accounting records, the selection of appropriate accounting

principles, the safeguarding of assets, and identifying and ensuring compliance with laws and regulations applicable to its activities. We may advise you about appropriate accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you.

In connection with this audit you are also responsible for the following:

- ▣ Preparing and fairly presenting the financial statements (including the required note disclosures) in accordance with accounting principles generally accepted in the United States. We will assist you with providing required footnote disclosures as needed.
- ▣ Preparing other supplemental information in accordance with accounting principles generally accepted in the United States.
- ▣ Informing us of all known significant deficiencies and material weaknesses in, and significant changes in, internal control over financial reporting.
- ▣ Identifying all vendor relationships where the vendor has responsibility for program compliance and the completeness of that information.
- ▣ Making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge or experience to oversee the non-attest services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. You have designated Thomas Frueh, Treasurer, to oversee the indicated non-attest services included on page 2 of the letter. It is your belief that the above individuals, by virtue of her education and experience in general accounting and specific fire district matters possess the knowledge and skills necessary to oversee and evaluate the non-attest work we will perform.
- ▣ Making all financial and non-financial records and related information, including minutes of the meetings of the Board of Commissioners available to us and for the accuracy and completeness of that information.
- ▣ Adjusting the financial statements to correct material misstatements and affirming to us in the management representation letter that the effects of any uncorrected misstatements, resulting from errors or fraud, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- ▣ Designing and implementing programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving a) management, b) employees who have significant roles in internal control, and c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators or others.
- ▣ Informing us of your understanding regarding the risks of fraud in the District and whether or not you have identified any specific fraud risks or any account balances or classes of transactions for which a risk of fraud is likely to exist. You will also be asked to explain any programs or controls you have established to mitigate fraud risks you have identified.



- ☐ Identifying all government awards expended during the audit period and ensuring that the District complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts or violations of laws, regulations or contracts that we may report.
- ☐ Identifying and disclosing to us all laws, regulations and provisions of contracts that have a material effect on the determination of financial statement amounts.
- ☐ Performing follow-up and taking corrective action on reported audit findings, if any, and to have ready for our review at the start of fieldwork a corrective action plan for any prior audit findings. You are also responsible for preparing a summary schedule of prior audit findings and a corrective action plan.
- ☐ Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us, previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.
- ☐ Providing us with unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- ☐ Informing us of any events occurring subsequent to December 31, 2016 through the date of our audit report that may affect the financial statements or the related disclosures thereto.
- ☐ Informing us of any subsequent discovery of facts that may have existed as the date of our auditors' report that may have affected the financial statements or the related disclosures thereto.
- ☐ Confirming your understanding of these responsibilities as defined in this letter to us in your management representation letter.

## **⚡ RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE**

As part of our audits we will make inquiries of the Board of Commissioners as necessary (collectively referred to as "those charged with governance") regarding their knowledge of any fraud or suspected fraud, or allegations of fraud or suspected fraud, affecting the District.

Effective two-way communication with those charged with governance assists us in obtaining information relevant to the audit and also assists those charged with governance in fulfilling their responsibility to oversee the financial reporting process. The members of the Board of Commissioners play an important role in the District's internal control over financial reporting by setting a positive tone at the top and challenging the District's activities in the financial arena. Accordingly, those charged with governance agree to communicate to us matters they believe are relevant to our engagement.

## **⌘ AUDIT COMPLETION**

At the conclusion of our audit engagement we will communicate to the Board of Commissioners the following significant items from the audit:

- ▣ Our view about the qualitative aspects of the District's significant accounting policies;
- ▣ Significant difficulties, if any, encountered during the audit;
- ▣ Uncorrected misstatements, other than those we believe are trivial, if any;
- ▣ Disagreements with management, if any;
- ▣ Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- ▣ Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- ▣ Representations we requested from management;
- ▣ Management's consultation with other accountants, if any;
- ▣ Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.

## **⌘ AUDIT ADMINISTRATION**

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm. We do not currently intend to use third parties for this engagement and will inform you immediately should that intent change.

It is our understanding that your accounting and information technology departments and staff will prepare all schedules, files and documents requested by us and will locate any invoices, cancelled checks and other supporting documentation for transactions selected by us for testing.

We will provide copies of our reports to The Division of Local Government Services; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Ronald C. Petrics, CPA, RMA, CGMA is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Withum's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.



The audit documentation for this engagement is the property of Withum and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, Withum does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the eight-year period Withum shall be free to destroy our records related to this engagement.

Our responsibility for other information in annual reports or similar documents containing audited financial statements and our auditors' report thereon does not extend beyond the financial information identified in our report. We do not perform any procedures to corroborate other information contained in these documents. Professional standards require us to read the other information and consider whether the other information, or the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We will bring to management's attention any information that we believe is a material misstatement of fact.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with proofs or masters for our review and approval before printing and distribution. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. In order to avoid unnecessary delay in obtaining such approval, and to avoid misunderstandings, it is important that you give us timely notice of your intent to issue any such documents.

We expect to begin our audits when directed by the District and issue our reports within a reasonable time thereafter. The specific timing of confirmation mailing and other preliminary audit procedures will be determined at a later date.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered monthly as work progresses and are payable upon presentation. We estimate that our fee for the audit will not exceed \$9,300. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Billings become delinquent if not paid within 60 days of the invoice date. If billings are not paid within 60 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of the District's failure to pay on a timely basis for services rendered as required by this engagement letter. Additionally, we are not

permitted by professional standards to start work on the current year engagement without being paid in full on the prior year engagement.

Our fee is based on our knowledge of your business, your industry and anticipated cooperation from your personnel, including access to necessary paper and electronic files, performance of certain reconciliations and pulling requested documentation. **Attached to this letter is a preliminary list of specific documents required for the audit.** Please note that certain information must be available to us prior to the commencement of fieldwork as indicated. Withum works hard to ensure that the correct mix of professionals is available to perform your engagement. The commencement of fieldwork on your notice to proceed date is predicated on the availability of your key personnel and the receipt of information in accordance with the attached schedule. Failure to comply with this requirement will likely in a delay in the completion of the engagement due to the need to re-assign staff.

Factors that exist which can cause an increase in the cost of your engagement include, but are not limited to, the following:

- ☐ Change in the agreed upon audit dates requiring re-scheduling and re-allocation of staff
- ☐ Significant changes to your business which were not discussed prior to this engagement letter
- ☐ Significant or voluminous adjustment journal entries
- ☐ Identification of legal matters, fraud, or illegal acts which require separate investigation in accordance with professional standards
- ☐ Work performed outside the scope of this engagement letter

Should any of these factors arise, we will discuss them with you and the anticipated effect on the engagement fee.

## ✦ OTHER MATTERS

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report accompanies this letter.

Withum is a member of HLB International ("HLB") worldwide organizations of accounting firms and business advisors. Each member of HLB, including Withum, is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no member firm assumes liability for such acts or omissions.

Neither Withum nor any of its affiliates are responsible or liable for any acts or omission of HLB or any other member firms and hereby specifically disclaim any and all responsibility, even if Withum or any of its affiliates are aware of such acts or omissions of another firm of HLB.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. Furthermore, the Company and Withum both agree that any action to enforce this agreement, or based on the services provided hereunder (with the exception of a dispute over fees under this contract discussed below) shall be brought in the Courts of the State of New York. The Company and Withum both agree that any dispute over fees charged by Withum not resolved by the mediation process outlined above will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances, the arbitrator must follow the laws of New York. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

During the term of this audit engagement and for a period of one year after the services are completed, the District agrees not to solicit or hire any of our engagement personnel without our written consent. A loss of one of our employees in such a manner not only adds significantly to our costs, it could pose a threat to our independence. If the District violates this provision it agrees to pay Withum a fee equal to our employee's annual salary.

Pursuant to authority under law or regulation we may be requested to make certain audit documentation available to regulators, government agencies or their representatives or to peer reviewers. We will notify you of any such request received from regulators or agencies other than peer reviewers. Access to such information will be provided under the supervision of Withum personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned regulators or government agencies. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. You hereby acknowledge we will allow and authorize us to allow the regulators or government agencies access to and copies of audit documentation.

Electronic communications including telephone calls (including cell phones), faxes, e-mails, text communications and electronic data files have become routine in today's business world. These methods of communication enable us to receive information from you quickly and to respond to that information in a timely manner. Electronic communications may also be used in communicating with your bankers, suppliers, customers, legal and other professionals. All forms of electronic communication carry with them the risk that certain confidential information may be compromised. The District agrees to Withum's use of electronic methods to transmit and receive confidential District information.

## # AUTHORIZATION

This letter sets forth the entire understanding between the District and Withum regarding the provision of the services described herein and supersedes any previous proposals, correspondence and understandings, whether written or oral. If any portion of this Agreement is held invalid, it is agreed that such invalidity will not affect any of the remaining provisions.

Withum appreciates the opportunity to be of service to Englishtown Fire Commissioners, District No. 1. Should you have any questions regarding this letter, or need further information, please do not hesitate to contact us.

If the above agrees with your understanding of the terms of our engagement, please sign the copy of this letter in the space indicated and return it to us.

Respectfully submitted,

*William Smith + Brown, PC*

Enc: Peer review report for the year ended June 30, 2013

## RESPONSE:

This letter correctly sets forth our understanding:

Signature: *[Signature]*

Title: Chairman

Date: 3-2-17

Signature: *[Signature]*

Title: \_\_\_\_\_

Date: 3-2-17