

FEBRUARY 5, 2014

The regular scheduled meeting was called to order by Chairman Hogan at 8pm & Mrs. Flannery Led all present with the salute to the Flag . Mr. Youssouf read the Sunshine Statement – Notice of the time , date , location , & agenda of this meeting known was duly published at least 48 hrs. in advance of this meeting held by posting in official newspaper of this District. Mr. Spevak was asked to take Roll Call- Flannery , Kirkland , Hogan ,Warshany , & Spevak were present . Sign in sheet on table for attendance. Others in attendance were: Petrics , Youssouf , Keaney, Marini , Sorscher , Tom Kirkland , Sacks and C. Flannery. Larson & Hall were excused .

Chairman Hogan asked if all Fire Comm had enough time to review minutes of Jan. 8,2014 . Mr. Youssouf stated there was a typo error under Legal. #1 public meeting Jan.8,1014 should be Jan.8,2014 Mr. Kirkland stated he would make a motion to accept minutes after correction is made . Mr. Flannery 2<sup>nd</sup> the motion ,approved by all.

CHIEF'S REPORT-

Sta. 26-2.....Chief Keaney reported responding to 53 fire calls with 344.92 manhrs.

Upcoming Events: Reported by Chief Keaney

1. Feb. 10<sup>th</sup> .....Fire Co. mtg at 8pm
2. Feb. 15<sup>th</sup> .....Fire Comm Election
3. Feb. 17<sup>th</sup> .....Drill / air packs
4. Feb. 24<sup>th</sup> .....Drill/ ladders
5. Feb. 31<sup>st</sup> .....Work Detail
6. Mar. 3<sup>rd</sup> .....Work Detail
7. Mar. 5<sup>th</sup> ..... Fire Comm mtg. at 8pm
8. Mar.10<sup>th</sup> .....Fire Co. mtg. at 8pm

Following items reported by Chief Keaney & his Line Officers

1. Chief Keaney - No equipment needed at this time
2. " Keaney – Radio's / 2 or 3 portables need repairs
3. " Keaney – All gear was given out.
4. Chief Genieczko received a new cellphone & his phone # was given out.

Sta. 12-1.....Chief Tom Kirkland reported responding to 16 fire calls in Sta. 26-2 area with 26.23

Manhrs. & 15 fire calls in 26-2 primary response with 41.35 manhrs.

Truck 12-74 out of Service for repairs, all other equip. up & in Service. Hurst tool that Was purchased by Fire Comm. Existing hyd. Lines have 2 hoses, new unit has one hose Need to get adaptors.

TRUCK REPORT- Sorscher

1. 26-2-67.....New right rear tire installed.....B & S Goodyear
2. 26-2-78.....Regeneration system done to Engine..... In House
3. 26-2-95.....Installed (2) sets of inlet grates to pump..... Blaze Auto.
4. 26-2-98.....Replace right axle brake line , bleed & adjust brake system..... Englishtown Auto  
Install New 4 wheel drive actuator switch..... " " "
5. 26-2-99.....Replace all brake tubing lines front to rear, bleed & adjust brake system " " "  
Weld & repair bracket / pins on plow.....GMR Repair

All vehicles are in Service with the exception of 26-2-86,its at Freehold, will be back in couple days.

Chairman Hogan stated there should be a better handling of the snowplow equip. Snow should not be piled near or against the building , plenty areas in parking lot. A plow list of members houses to be done.

PRES. of the Fire Co – Sacks

Problems with the phone, line #1 static . Marini stated Fire Comm don't pay bills , Fire Co. does. Mr. Auletta stated he would handle the problem.

LEGAL – Youssouf

1. Reminder to all , Budget Election on Feb. 15<sup>th</sup> at 2 to 9pm . Spevak to pickup Election stuff on Friday Feb. 14<sup>th</sup>. Spevak asked about Election Results form to send to DCA. I need to go on line to download & fax .after Election.

AUDITOR – Petrics

1. Budget has been approved , not adopted yet.
2. Budget should be in mail soon.

ADMINISTRATOR'S REPORT- Marini

1. Chief Genieczko received new cellphone
2. Ex Chief Perrone has his old cellphone, it will be transferred over to him
3. Floor repair
4. Turnout gear washer leaking.....Serviced in 2010
5. LoSap \$1,652.00
6. New facility for physicals / Taylor Mills Family Medical - Representative to be at next meeting
7. Itt
8. Internet
9. Life Insurance policy

IT OFFICER- Hall / excused

OLD BUSINESS- None

NEW BUSINESS -

1. Baltimore Convention
2. Chairman Hogan spoke with a representative of Belasco Fuel Co., as of 2/4/14 we were out of fuel for 2 weeks . Hogan was annoyed with their attitude regarding the situation. Hogan advised them that as of this day 2/4/14 there Contract with the Board of Fire Comm has been terminated. Chairman Hogan stated that we are now contracted with Allied Fuel Service & backup company is Bay Point. Chairman Hogan asked Mr. Spevak to type up letter regarding termination of Contract ,will be enclosed with last payment . Mr. Flannery made a motion of termination of Contract & letter to accompany last payment, 2<sup>nd</sup> by Mr. Warshany, approved by all.
3. Chairman Hogan stated that Mayor Maskowitz, plans on having quarterly meetings for certain individuals in Emergency Services.

Pres. of the Ladies Auxiliary- C. Flannery

In the Year of 2013 the Ladies Auxiliary of Manalapan Twp. Fire Co #1 donated to the following:

1. The Samaritan Center of Manalapan – They sent gift cards to make food baskets for ( 8 ) families in Manalapan for Thanksgiving . Total - \$160.00
2. Booton Fireman's Home- They sent a donation to help with Men's Christmas party. Total- \$100.00

3. Pine Brook School District- They purchased Christmas gifts for a family of 4 children in Manalapan  
Totals- \$200.00

Mrs. Flannery stated they had a closet filled with clothes, socks ,can goods /food ,etc. Lock was broken & someone got into cabinet. Missing items. Mr. Kirkland stated that Sta. 12-1 & 26-2 Ladies Aux. should get together , regarding fire related stuff since we work together most of the time. Mr. Kirkland stated while at the fire call with man in the pipe , they needed food, coffee ,soup , etc. at the scene . Kirkland tried to contact Mr. & Mrs Flannery, no return calls. Mrs. Flannery needs 2 new keys for members.

Mr. Flannery made a motion to OPEN PUBLIC PORTION at 8:39pm & 2<sup>nd</sup> by Mr. Warshany, approved by all. NO BUSINESS Mr. Flannery made a motion to CLOSE PUBLIC PORTION at 8:41pm & 2<sup>nd</sup> by Mr. Warshany, approved by all.

TREASURER'S REPORT- Kirkland

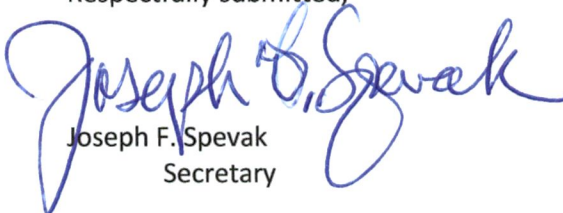
Mr. Flannery made a motion to pay bills in the amount of \$ 32,619.42 & 2<sup>nd</sup> by Mr. Warshany, approved by all.

Mr. Kirkland made a motion to CLOSE meeting at 8:45pm to go into Executive Session & 2<sup>nd</sup> by Mr. Flannery, approved by all.

Mr. Flannery made a motion to OPEN meeting at 9:25pm & 2<sup>nd</sup> by Mr. Warshany, approved by all.

Since there was no further business Mr. Flannery made a motion for adjournment at 9:30pm & 2<sup>nd</sup> by Mr. Warshany, approved by all.

Respectfully submitted,



Joseph F. Spevak  
Secretary

**BOARD of FIRE COMMISSIONERS  
MANALAPAN TOWNSHIP FIRE DISTRICT #2  
P.O. BOX 54  
TENNENT, NEW JERSEY 07763**

February 18, 2014

Richard Hogan / Chairman

Regarding the Budget Election held on February 15, 2014, the results were :  
23 people signed in & voted at the Firehouse....21 YES & 1 NO  
Absentee votes.....1 YES & 0 NO

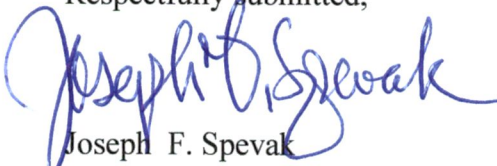
TOTAL                    22 YES & 1 NO

The Budget /2013 was approved by the Voters of Dist # 2

		<u>Voters &amp; Absentees</u>		
Results of the Election :	Richard Hogan	22	&	1 = 23
Write in	Eric Trabb	1	&	0 = 1

Hogan was re-appointed for a 3 yr. term

Respectfully submitted,

  
Joseph F. Spevak  
Secretary

Cc: Tricia Addario, Finance  
Regina Preteroti, Clerk

## 2014 FIRE DISTRICT BUDGET ELECTION RESULTS CERTIFICATION

Municipality:	MANALAPAN TWP.	Fire District #:	2
County:	MONMOUTH		

2013 ADOPTED BUDGET	
Amount to be Raised by Taxation	\$ 1,160,042.00
Tax Rate Per Hundred	\$ 0.050
Total Yes Votes	# 22
Total No Votes	# 1

### OTHER REFERENDUM QUESTIONS

	Levy Cap Referendum (N.J.S.A. 40A:45-45.1 et seq.)	Initial LOSAP N.J.S.A. 40A:14-183 et seq.)	CAPITAL PROJECTS (N.J.S.A. 40A:14-84 AND 85)		
			Capital #1 Description of Project:	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$	\$	\$	\$	\$
Total Votes	#	#	#	#	#
Total "Yes" Votes	#	#	#	#	#
Total "No" Votes	#	#	#	#	#
% of Yes Votes	%	%	%	%	%

It is hereby certified that the above information complies with the requirements of law and regulation pursuant to N.J.A.C. 5:31-2.4(b),(c) and (d).

Signed Certification:	<i>Joseph F. Spevak</i>	Date:	2/19/14
Printed Name:	JOSEPH F. SPEVAK		
Telephone #:	732-462-2473	Fax #:	732-462-2523
Cell Phone #:	732-620-0573		
E-mail:			

**Please include a copy of the Fire District Election Ballot with the Election Results submission.** We appreciate your timely assistance in providing these results.

Please return the results to the Division by February 23, 2014 by fax to 609-984-7388, or e-mail to [dlgs@dca.state.nj.us](mailto:dlgs@dca.state.nj.us), or by mail to:

Bureau of Authority Regulation  
P.O. Box 803  
Trenton NJ 08625

*Sent  
2/19/14*

NO BALLOT  
AVAILABLE

TRANSMISSION VERIFICATION REPORT

TIME : 02/19/2014 12:58  
 NAME :  
 FAX :  
 TEL :  
 SER.# : BROG6J512501

DATE, TIME : 02/19 12:58  
 FAX NO./NAME : 6099847388  
 DURATION : 00:00:21  
 PAGE(S) : 01  
 RESULT : OK  
 MODE : STANDARD  
 ECM

**2014 FIRE DISTRICT BUDGET ELECTION  
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Amount	\$	\$	\$	\$	\$
Total Votes	#	#	#	#	#
Total "Yes" Votes	#	#	#	#	#
Total "No" Votes	#	#	#	#	#
% of Yes Votes	%	%	%	%	%

BOARD OF FIRE COMMISSIONERS  
MANALAPAN TOWNSHIP FIRE DISTRICT #2

P.O. BOX 54  
TENNENT, NEW JERSEY 07763

Bill List  
Monthly Meeting February 5, 2014

ADP	8,244.74
Allcomm Technologies	3,817.50
American Cloud Services	250.00
B&S Tire & Auto Service Center	159.40
Bailey's Janitorial Services	240.00
Belasco Petroleum	767.95
Blaze Emergency Equipment, LLC	416.60
Brian Toia	67.41
Cablevision	84.90
Charles Sacco	67.41
Continental Fire & Safety	528.54
Document Solutions	16.34
Document Solutions Leasing	132.82
Douglas Frueh	67.41
Elliot Belote	67.41
Englishtown Automotive	1,107.00
Englishtown Fire Dept.	596.66
Fire & Safety Services, LTD	1,320.28
Fowler Equipment Co., Inc.	415.56
International Association of Fire Chiefs	209.00
James Thompson	67.41
John Marini	67.41
Joseph Spevak	467.42
Michael Auletta	133.75
Minuteman Press	166.41
Muyong Oh	60.99
NetLink Web Services, LLC	199.00
Patrick Flannery	67.41
Staples	234.85

Timothy Kirkland	67.41
U.S. Healthworks	496.00
U.S. Healthworks	442.00
Verizon Wireless	989.73
Verizon Wireless	167.70
WithumSmith & Brown	10,415.00

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TOTAL \$	32,619.42
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Respectfully submitted,

  
Timothy Kirkland  
Treasurer





WithSmith+Brown, PC  
Certified Public Accountants and Consultants

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Suite 202  
Toms River, New Jersey 08753 USA  
732 341 8728 . fax 732 341 8787  
www.withum.com

Additional Offices in New Jersey,  
New York, Pennsylvania, Maryland,  
Florida, and Colorado

February 4, 2014

Manalapan Fire Commissioners,  
District No. 2  
P.O. Box 54  
Manalapan, NJ 07763

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Manalapan Fire Commissioners, District No. 2 as of December 31, 2013 and 2012 and for the years then ended and the related notes to the financial statements, which collectively comprise Manalapan Fire Commissioners, District No. 2's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on each opinion unit.

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, 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 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. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1) Management's Discussion and Analysis

Supplementary information other than RSI also accompanies Manalapan Fire Commissioners, District No. 2's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information 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. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
- 2) Schedules of Improvement Authorizations – Capital Fund



3) Schedules of Deferred Charges to Future Taxation

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:

- 1) Roster of Officials
- 2) Statistical Information

**Audit Objectives**

The objective of our audits 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 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 the report is intended solely for the information and use of management, the body or individual charged with governance, others within the District, specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specified parties.

We will conduct the audit in accordance with auditing standards generally accepted in the United States 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 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 periods 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, direct confirmation of cash, receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will 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 audits, we will require certain written representations from you about the financial statements and other supplemental information and related matters. These representations will include, but are not limited to a) an acknowledgement of your responsibility for the design and implementation of programs and controls to prevent and detect fraud, b) identification of any instances of actual or suspected fraud that you have knowledge of that involves management, employees who have a significant role in internal control, or others where the fraud could have a material effect on the financial statements, and c) identification of any allegations of fraud or suspected fraud received in communications from employees, former employees, or others.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit 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 audit is 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 and of any material abuse that comes to our attention. 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. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect us to provide reasonable assurance of detecting abuse.

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 applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures 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 ("WSB") and its former, present and future partners, shareholders and employees for any claim, including but not limited to WSB'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 WSB's gross negligence or willful misconduct. In addition, WSB 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 WSB 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, WSB, or others.

Further, the District shall, upon receipt of written notice, indemnify, defend, and hold harmless WSB 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 WSB. In the event of any controversy or claim against WSB arising from or related to the services described herein, WSB 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 (included the attendant 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 supplementary information in accordance with accounting principles generally accepted in the United States. Furthermore, you agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

- 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 the following individuals to oversee the indicated non-attest services we will perform:

Assistance with financial statements presentation and footnote disclosures –  
 Timothy D. Kirkland, Treasurer, and Richard W. Hogan, Chairman

It is your belief that the above individuals, by virtue of their education and experience in general accounting and specific 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 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, 2013 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 entity.

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 entity'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.

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, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising WSB'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 WSB and constitutes confidential information. It is our policy to keep records related to this engagement for eight years. However, WSB 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 WithumSmith+Brown 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.



Manalapan Fire Commissioners  
District No. 2  
February 4, 2014  
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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 fee for these services will be at our standard hourly rates plus out-of-pocket costs such as report reproduction, word processing, postage, travel, copies, telephone, etc. except that we agree that our gross fee, including expenses, will not exceed \$18,250. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Billings become delinquent if not paid within 90 days of the invoice date. If billings are not paid within 90 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.

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. WSB works hard to ensure that the correct mix of professionals is available to perform your engagement. This involves complex scheduling models to balance the needs of our clients and the utilization of our people. 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.

Other factors exist which can cause an unanticipated increase in the cost of your audit. Those factors include, but are not limited to, the following:

- The discovery of numerous accounting errors in the books and records or the incorrect application of an accounting principle will most likely result in the need for us to perform additional work.
- The application of a new accounting principle or the change from one generally accepted accounting principle to another generally accepted accounting principle.
- The need to consult with attorneys or other professionals on audit matters including litigation and changes in your business environment.
- Professional standards require that we report illegal acts that have or may have incurred. If we become aware of illegal acts we may need to consult with the District's counsel, or with a counsel chosen by WSB. In such an instance, additional fees, including legal fees will be billed to the District. The District agrees to cooperate fully with any procedures that we deem necessary to perform.
- A request by you for additional services not contemplated in this letter.

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





Manalapan Fire Commissioners  
District No. 2  
February 4, 2014  
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### **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.

WSB is a member of HLB International ("HLB") worldwide organizations of accounting firms and business advisors. Each member of HLB, including WSB, 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 WSB 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 WSB or any of its affiliates are aware of such acts or omissions of another firm of HLB.

If any dispute arises between us, we agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association, or other association, under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties. The District and WSB both agree that any dispute over fees charged by WSB not resolved by the above mediation process will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association, or other association. 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.

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 WSB 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 WSB 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 WithumSmith+Brown's use of electronic methods to transmit and receive confidential District information.



**Authorization**

This letter sets forth the entire understanding between the District and WSB 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.

WSB appreciates the opportunity to be of service to Manalapan Fire Commissioners, District No. 2. 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.

Sincerely,

*Withum Smith + Brown, PC*

WithumSmith+Brown, PC

*Ronald C. Petrics*

Ronald C. Petrics, CPA, RMA  
Partner

- Enc: Peer review report for the year ended June 30, 2013
- New Jersey Business Registration Certificate
- New Jersey Firm Registration
- W-9 Taxpayer Identification Number and Certification

**Response:**

This letter correctly sets forth our understanding:

Signature: *[Signature]*

Title: Chairman

Date: 2/5/14

Signature: *[Signature]*

Title: Secretary

Date: 2/5/14



**MANALAPAN FIRE COMMISSIONERS, DISTRICT NO. 2**  
Preliminary Audit Documentation Required  
**DECEMBER 31, 2013**

All information due at the date of notice to proceed received from the District

1. 2013 & 2014 adopted budget
2. Board secretary's 2013 minutes, resolutions, contracts, etc. and 2014 year to date
3. All bank statements and checks for all accounts for 2013 and 2014 year to date
4. All bank reconciliations for all accounts for 2013 and 2014 year to date
5. All statements and notices on certificates of deposit that existed in 2013 and 2014
6. All 1099's issued and received for the 2013 year if any
7. All cash receipts and deposit slips for 2013 and 2014 year to date
8. All cash disbursement invoices and vouchers for 2013 and 2014 year to date
9. All treasurer reports for 2013 and 2014 year to date
10. Detail schedule of fixed assets and assets acquired in 2013 and Depreciation schedule
11. Detail schedule of accounts payable at 2013 year end and appropriation charged
12. Detail schedule of encumbrances payable at 2013 year end
13. Detail schedule of capital appropriations at 2013 year end
14. Pension reports file for 2013
15. All payroll records for the 2013 and all quarterly reports and summary
16. All payroll worksheets prepared by treasurer
17. All insurance records and policies of coverage for 2013 and 2014
18. Copy of required surety bond coverage policy for 2013 and 2014
19. List of personnel employed during 2013
20. List of commissioners for 2013 and 2014 – names, titles and email
21. Copy of adopted cash management plan
22. Copy of District's Asset acquisition capitalization policy
23. Schedule of LOSAP participants and detail calculation of contributions for 2013
24. Backup file (portable format) for QuickBooks
25. Copy of bonds and notes issued in 2013 if any
26. Name of authorized check signers

## PEER REVIEW LETTER



### 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.*

2675 Long Lake Road, St. Paul, Minnesota 55113-1117 651 483 4521 FAX 651 483 2467  
300 Prairie Center Drive, Ste. 300, Minneapolis, Minnesota 55344-7908 952 941 9242 FAX 952 941 0577

**BE IN A POSITION OF STRENGTH**

# NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

02/03/03

Taxpayer Identification# **222-027-092/000**

Dear Business Representative:

Congratulations! You are now registered with the New Jersey Division of Revenue.

Use the Taxpayer Identification Number listed above on all correspondence with the Divisions of Revenue and Taxation, as well as with the Department of Labor (if the business is subject to unemployment withholdings). Your tax returns and payments will be filed under this number, and you will be able to access information about your account by referencing it.

Additionally, please note that State law (Public Law 2001, c.134) requires all contractors and subcontractors with State agencies to provide proof of their registration with the Division of Revenue. The law also amended Section 92 of the Casino Control Act, which deals with the casino service industry.

We have attached a Proof of Registration Certificate for your use. To comply with the law, if you are currently under contract or entering into a contract with a State agency, you must provide a copy of the certificate to the contracting agency.

If you have any questions or require more information, feel free to call our Registration Hotline at (609) 292-1730.

I wish you continued success in your business endeavors.

Sincerely,

  
John E. Tully, CPA  
Acting Director

STATE OF NEW JERSEY  
BUSINESS REGISTRATION CERTIFICATE  
FOR STATE AGENCY AND CASINO SERVICE CONTRACTORS

DEPARTMENT OF TREASURY  
DIVISION OF REVENUE  
PO BOX 252  
TRENTON, N J 08646-0252

TAXPAYER NAME:

**WITHUMSMITH + BROWN, A PROFESSIONAL CORP**

TRADE NAME:

TAXPAYER IDENTIFICATION#:

**222-027-092/000**

SEQUENCE NUMBER:

**0066144**

ADDRESS:

**100 OVERLOOK CENTER  
PRINCETON NJ 08540**

ISSUANCE DATE:

**02/03/03**

EFFECTIVE DATE:

**03/21/74**

FORM-BRC(08-01)

  
Acting Director

This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address

# NEW JERSEY FIRM LICENSE

THIS DOCUMENT IS PRINTED ON WATERMARKED PAPER WITH A MULTI-COLORED BACKGROUND AND MULTIPLE SECURITY FEATURES. PLEASE VERIFY AUTHENTICITY.

**State Of New Jersey  
New Jersey Office of the Attorney General  
Division of Consumer Affairs**

THIS IS TO CERTIFY THAT THE  
**Board of Accountancy**

HAS REGISTERED

WithumSmith+Brown PC  
LEONARD H SMITH  
5 Vaughn Drive  
Princeton, NJ 08540

FOR PRACTICE IN NEW JERSEY AS A(N): Firm Registration

New Jersey Office of the Attorney General  
Division of Consumer Affairs  
**THIS IS TO CERTIFY THAT THE  
Board of Accountancy  
HAS REGISTERED  
WithumSmith+Brown PC  
Firm Registration**

05/18/2012 TO 06/30/2015  
VALID

**20CB00149600**

License/Registration/Certificate #

SIGNATURE

ACTING DIRECTOR

05/18/2012 TO 06/30/2015  
VALID

**20CB00149600**

LICENSE/REGISTRATION/CERTIFICATION #

Signature of Licensee/Registrant/Certificate Holder

*E. Ky*  
ACTING DIRECTOR

PLEASE DETACH HERE  
IF YOUR LICENSE/REGISTRATION/  
CERTIFICATE ID CARD IS LOST  
PLEASE NOTIFY:

Board of Accountancy  
P.O. Box 45000  
Newark, NJ 07101

# TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION

Form **W-9**  
(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Name (as shown on your income tax return)  
WITHUMSMITH+BROWN, PC

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:  
 Individual/sole proprietor     C Corporation     S Corporation     Partnership     Trust/estate  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_  
 Other (see instructions) ▶ \_\_\_\_\_

Exemptions (see instructions):  
 Exempt payee code (if any) \_\_\_\_\_  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_

Address (number, street, and apt. or suite no.)  
1144 HOOPER AVENUE, SUITE 202  
City, state, and ZIP code  
TOMS RIVER, NJ 08753

Requester's name and address (optional)

List account number(s) here (optional)

Print or type  
See Specific Instructions on page 2.

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

			-						
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Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number

2	2	-	2	0	2	7	0	9	2
---	---	---	---	---	---	---	---	---	---

### Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here    Signature of U.S. person ▶ *Ronald W. Ethier*    Date ▶ 1/7/14

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct for you are waiting for a number to be issued,
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.