

**THE COMMISSIONERS OF FIRE DISTRICT NO. 4
IN THE TOWNSHIP OF OLD BRIDGE, COUNTY OF MIDDLESEX**

Resolution 25-18

Adoption of Corrective Action Plan

WHEREAS, in accordance with the Single Audit Act, it is necessary for the Fire District to prepare a Corrective Action Plan as part of the annual audit process; and

WHEREAS, it is further required that all findings and recommendations contained in the audit report be addressed by the Chief Financial Officer of the Fire District by means of a Corrective Action Plan which will address the method of resolving any problems as set forth in the findings and recommendations of the audit report; and

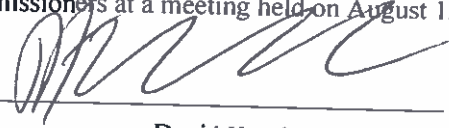
WHEREAS, said Corrective Action Plan is to be submitted to the Division of Local Government Services and placed on file with the Clerk or Secretary of the Fire District within 60 days from the date the audit is received by the fire district.

NOW, THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 4 in the Township of Old Bridge, County of Middlesex, as follows:

- (1) The Corrective Action Plan as attached is hereby adopted by the Fire District in accordance with applicable statutory laws or regulations.
- (2) A copy of same shall be forwarded to all appropriate parties.

Certification

I, David Kerchner, Secretary of the Commissioners of Fire District No. 4 in the Township of Old Bridge, County of Middlesex, hereby certify that the foregoing resolution was duly adopted by the Commissioners at a meeting held on August 13, 2018.



David Kerchner, Secretary

The foregoing resolution was introduced by Commissioner Peel and it was seconded by Commissioner Donahue.

RECORD OF VOTE

Members	DONAHUE	GUARNERA	KERCHNER	PEEL	VAGTS
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CORRECTIVE ACTION PLAN

Board of Commissioners
Fire District No. 4
Township of Old Bridge

December 31, 2017

2017-001: Voucher Deficiency

Finding: The District issued cash disbursements on vouchers that did not have the claimant's certification signed and other information was missing.

Analysis: The Board did not always get a fully completed voucher prior to release of payment.

Corrective Action: The Board will require a fully completed voucher prior to approval for payment.

Implementation Date: The corrective action will be implemented immediately.

2017-002: LOSAP Documentation

Finding: The Board was unable to produce documentation originating the LOSAP plan.

Analysis: The Board was making LOSAP contributions based upon undocumented parameters.

Corrective Action: The Board will adopt a memorializing resolution to document their LOSAP Plan.

Implementation Date: The corrective action will be implemented May 14, 2018.

Board of Commissioners
Fire District No. 4
Township of Old Bridge

December 31, 2017

2017-003: Insufficient Documentation in Fire Bureau

Finding: The Board does not maintain sufficient documentation and support for revenues collected by the Fire Bureau.

Analysis: The District's Fire Official did not maintain proper documentation required for the Fire Bureau.

Corrective Action: The Board will turn over the functions of the Fire Bureau to an adjoining Fire District.

Implementation Date: The corrective action was implemented before December 31, 2017.

2017-004: Over-expended Budget Lines

Finding: The Board over-expended multiple budget lines.

Analysis: The Board did not prepare sufficient budget line transfers at year end.

Corrective Action: The Board will be more attentive to spending and planning for line item transfers.

Implementation Date: The corrective action will be implemented immediately.