

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY**
Resolution #24-20
Designating Surety Bonding for Treasurer, Etc.

WHEREAS, the Local Finance Board has adopted rules and regulations which apply to municipal entities, and the fire district is a municipal entity as defined in the rules and regulations as promulgated by the Local Finance Board; and

WHEREAS, Subchapter 6, Section 5:31-6.1 provides that the fire district shall, by resolution, designate employees and officials required to furnish surety bonds and determine minimum bonds for each such employee and official; and

WHEREAS, the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, deem it necessary to provide bonding for the President, Vice President and Treasurer of the fire district as well as the Financial Data Specialist (Accounts Clerk) as said Treasurer and Financial Data Specialist are responsible for the handling of funds for the fire district.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

- (1) The Commissioners' President, Vice President, Treasurer and the Financial Data Specialist (Accounts Clerk) shall be bonded in the amount of approximately \$500,000.00.

The foregoing resolution was introduced by Commissioner Andrews,

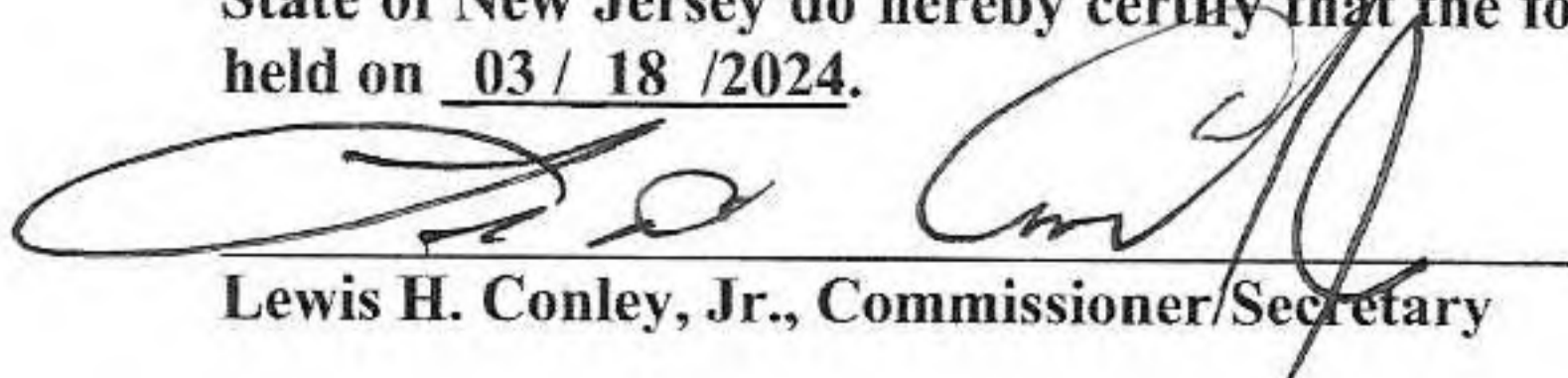
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY**

Resolution #24-21

**Designation of Official Newspapers for
Publications for the 2024-2025 Year**

WHEREAS, the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, must, by statutory law, publish various items in order to comply with said requirements of statutory law; and

WHEREAS the Commissioners are desirous of designating various newspapers as official newspapers in which the Commissioners may publish its various items during the 2024-2025 year.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2, in the Township of Lower, County of Cape May, as follows:

The official newspapers in which the Commissioners will publish all required notices or other items during the 2023-2024 year pursuant to New Jersey statutes shall be CAPE MAY STAR AND WAVE, OR THE CAPE MAY COUNTY HERALD, unless said New Jersey statutory law otherwise mandates that a newspaper other than those as referenced herein be used for said publications.

The foregoing resolution was introduced by Commissioner Andrews,

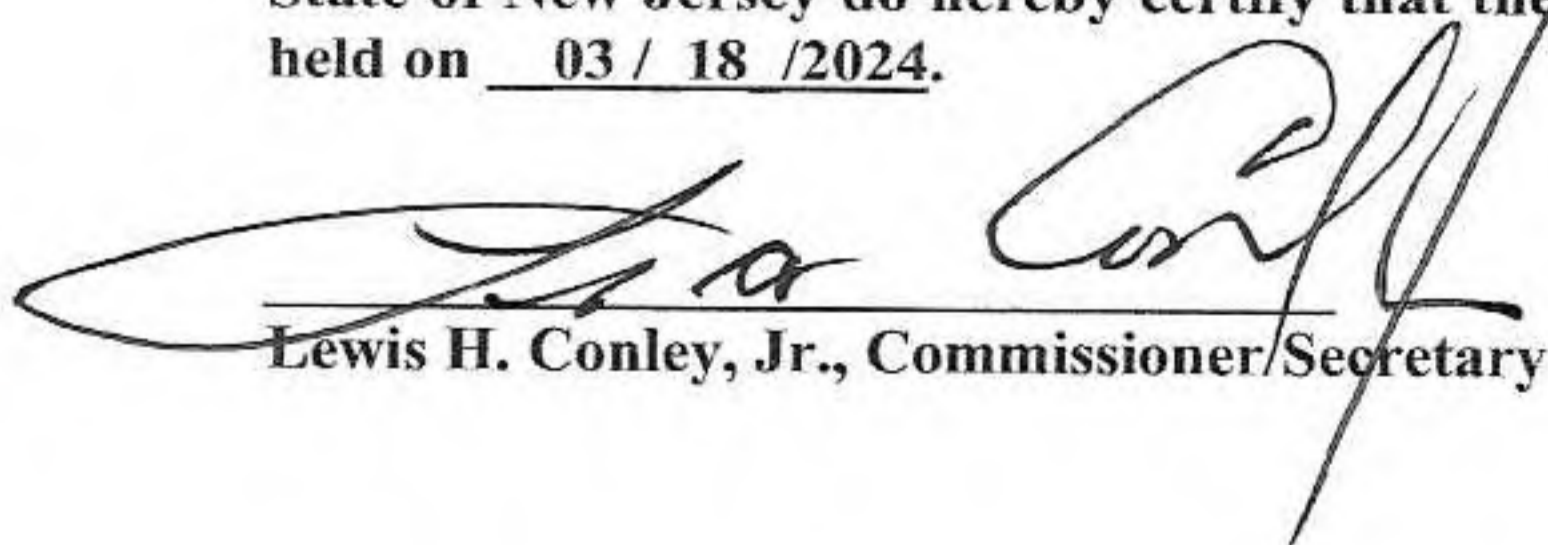
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER , COUNTY OF CAPE MAY
Resolution #24-22
Authorizing Approval and Payment of Claims**

WHEREAS, the Local Finance Board has adopted rules and regulations which apply to municipal entities, and the fire district is a municipal entity as defined in the rules and regulations as promulgated by the Local Finance Board; and

WHEREAS, Subchapter 4, Section 5:31-4.1(e) provides that payment of claims by the fire district shall be by check on the fire district and signed by the governing body chair, the chief financial officer and countersigned by such other officer or officials as designated by resolution; and

WHEREAS, Subchapter 4, Section 5:31-4.2 further provides that the Commissioners, at their reorganization meeting, designate, by resolution, the individuals whose signatures shall appear on checks drawn upon the treasury of the Commissioners; and

WHEREAS, Subchapter 4, Section 5:31-4.1(f) provides that the Commissioners shall, by resolution passed by not less than the majority of the full membership, further designate the manner in which and the time in which salaries, wages or other compensation for services shall be paid.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

- (1) The checks as issued by the Commissioners for payment of claims shall be signed by two (2) of the following: President, Vice President or Treasurer and countersigned by one other Commissioner in order that the Commissioners comply with the rules and regulations as promulgated by the Local Finance Board and as set forth herein.
- (2) The manner in which and the time in which compensation for services rendered by employees of the Commissioners shall be paid shall be in accordance with individual employment contracts. The Commissioners' salaries shall be paid annually as follows:

Commissioner's Compensation beginning March 2025

R. Scott Brown	President	\$3,950.00
James Andrews	Vice President	\$3,600.00
Lewis H Conley, Jr.	Secretary	\$4,350.00
Charles Prendergast	Treasurer	\$3,600.00
George A. Barger, Jr.	Asst. Sect/Treas.	\$3,600.00

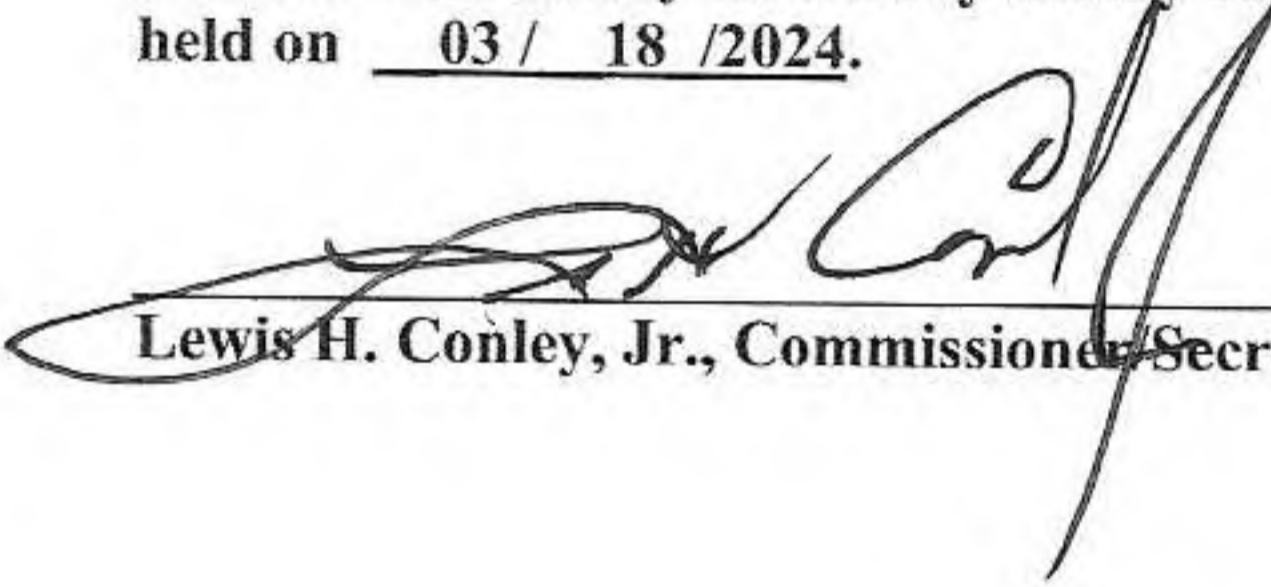
The foregoing resolution was introduced by Commissioner Andrews,
 and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


 Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY
Resolution #24-23
Adoption of Cash Management Plan**

WHEREAS, the Local Finance Board has adopted rules and regulations which apply to municipal entities and the fire district is a municipal entity as defined in the rules and regulations as promulgated by the Local Finance Board; and,

WHEREAS, Subchapter 3, Section 5:31-3.1(a) provides that the governing body shall, by resolution passed by not less than a majority of the full membership, adopt a cash management plan, which shall include the designation of a depository, the State of New Jersey Cash Management Fund or a public depository or depositories.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

This resolution shall act as a formal adoption by the Commissioners of a cash management plan, which shall allow for official depositories of the Commissioners to be:

- (1) The State of New Jersey Cash Management Fund
- (2) Crest Savings Bank
- (3) Any other financial institution located within the State of New Jersey, which meets the requirements of the Government Unit Deposit Protection Act.

The foregoing resolution was introduced by Commissioner Andrews,

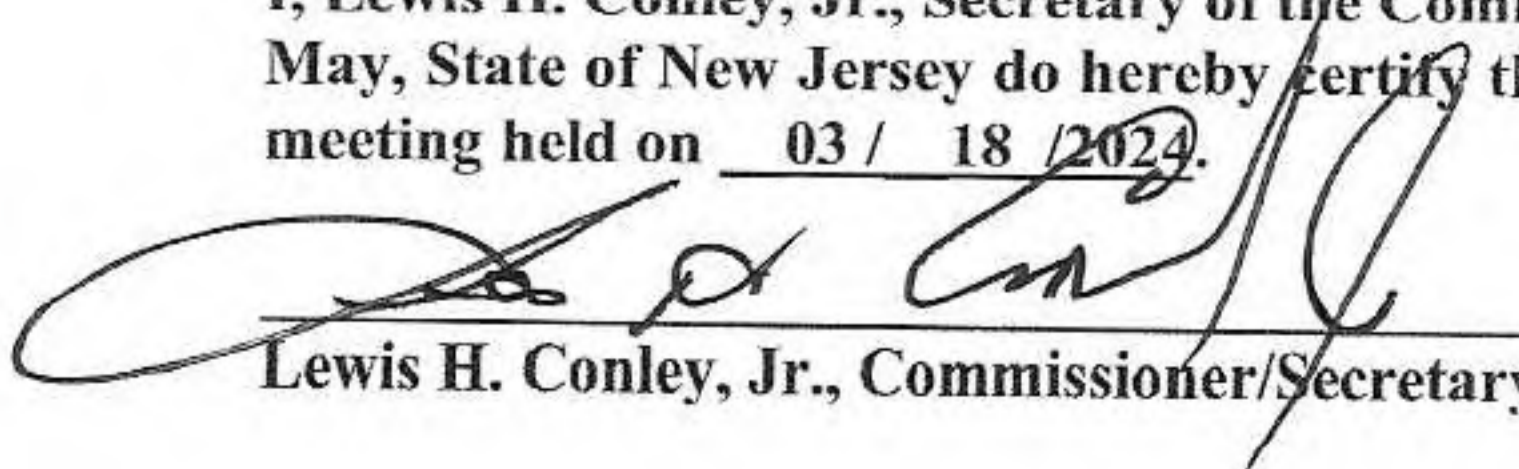
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 / 2024.


Lewis H. Conley, Jr., Commissioner/Secretary



FORD-SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

January 6, 2024

Board of Commissioners
Lower Township Fire District #2
P.O. Box 724
North Cape May, NJ 08204

Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Lower Township Fire District #2 for the year ended December 31, 2023.

We will audit the financial statements of the Governmental Activities and each major fund & aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Lower Township Fire District #2 as of and for the year end December 31, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Lower Township Fire District #2's 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 Lower Township Fire District #2's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budget to Actual Schedule – General Fund

Audit Objectives

The objective of our audit is the expression of opinions as to 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 supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of Lower Township Fire District #2 and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Lower Township Fire District #2's financial statements. Our report will be addressed to Board of Commissioners of Lower Township Fire District #2. We cannot provide assurance

that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will 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 opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Lower Township Fire District #2 is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management 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 audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the District's 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.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 AICPA professional standards, and *Government Auditing 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 Lower Township Fire District #2's compliance with provisions of applicable laws, regulations, 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*.

Other Services

We will also assist in preparing the financial statements and related notes of the Lower Township Fire District #2 in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Governmental Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements 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.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. 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 other 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.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Board of Commissioners; 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.

The audit documentation for this engagement is the property of Ford, Scott & Associates, L.L.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to Lower Township Fire District #2 or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ford Scott & Associates, L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the grantors. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Leon P. Costello, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit within two weeks of you notifying us that all of the information is available.

Our fees for these services will be at our standard hourly rates. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended.

	<u>HOURLY RATE</u>
Partners	\$120.00 to \$200.00
Managers	\$95.00 to \$150.00
Supervisors	\$70.00 to \$120.00
Senior Accountants	\$60.00 to \$95.00
Staff Accountants	\$50.00 to \$75.00
Assistants	\$45.00 to \$70.00

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract when requested by you. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

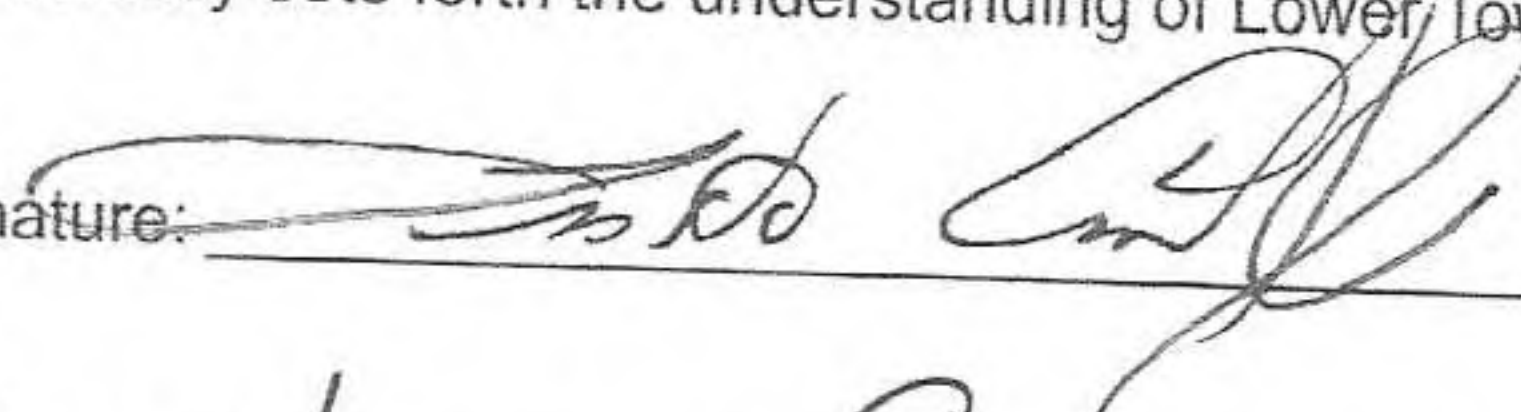
Very Truly Yours,

FORD, SCOTT & ASSOCIATES, LLC
FORD, SCOTT & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

RESPONSE:

This letter correctly sets forth the understanding of Lower Township Fire District #2:

Officer Signature: 

Title: Secretary - Commissioner

Date: 2/10/2024

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY**
Resolution #24-24
Authorizing Appointment of Auditor
For the 2024-2025 Year

WHEREAS, there exists a continuing need for certain auditing services to be provided to the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, concerning various responsibilities undertaken by said Commissioners; and,

WHEREAS, the Commissioners are desirous of making an appointment to this position as referenced above for the 2024-2025 years; and

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-1 *et seq.*, provides that a governing body may award a contract without public advertising for competitive bidding where the nature of said contract is in the form of a professional service; and,

WHEREAS the subject resolution providing for the awarding of this contract relative to professional services, and the notice of award of said contract shall be made available for public inspection; and,

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-5(1)(a)(i), provides that a notice of the award of said contract be published in a newspaper, said advertisement stating the nature, duration and amount of the contract.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

(1) Leon Costello, of Ford, Scott and Associates, LLC is hereby appointed to provide auditing services to the Commissioners, for assistance in preparation of the Annual budget, and for establishment and maintenance of the necessary documentation consistent with the requirements and the regulations of the Department of Community Affairs and with the New Jersey statutes. This appointment is made pursuant to the proposal as submitted and attached hereto.

(2) This resolution and the notice of award of contract shall be available for public inspection.

The foregoing resolution was introduced by Commissioner Andrews,

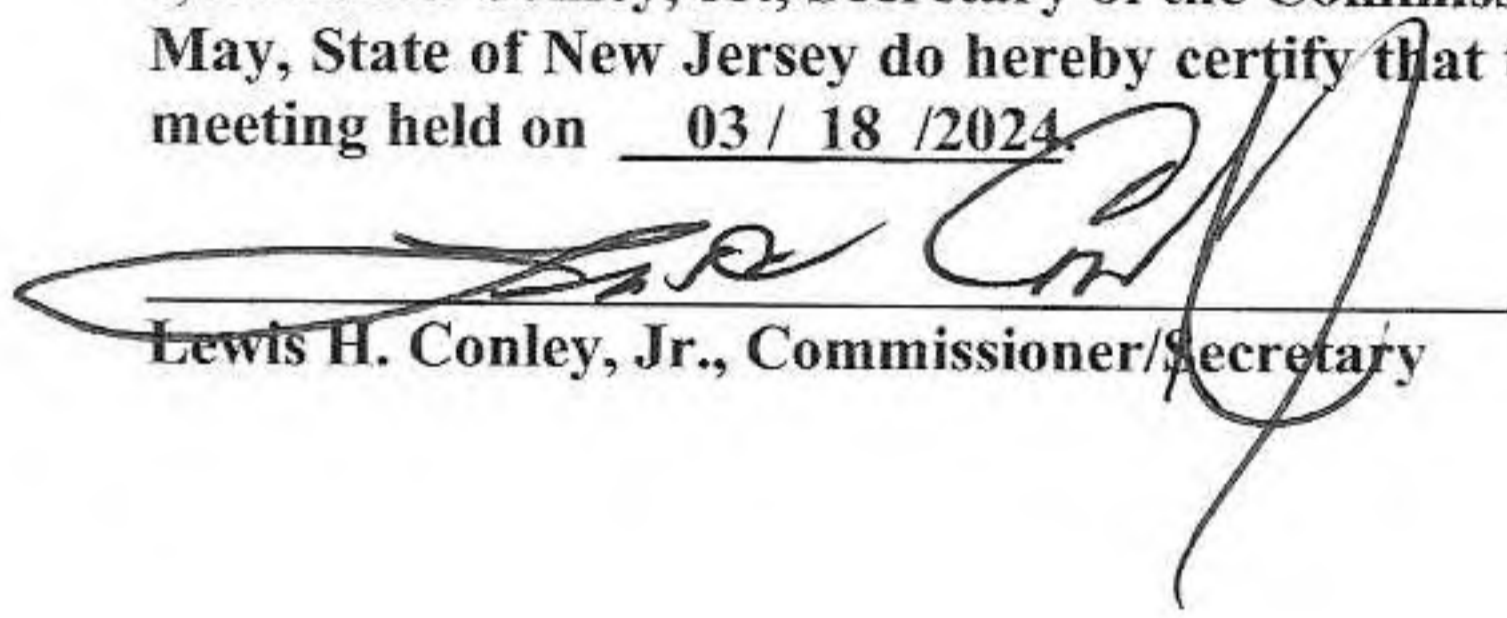
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.



Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY**
Resolution #24-25
Authorizing Appointment of Auditor for LOSAP
For the 2024-2025 Year

WHEREAS, there exists a continuing need for certain auditing services regarding the Length of Service Award (LOSAP) program to be provided to the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, concerning various responsibilities undertaken by said Commissioners; and,

WHEREAS, the Commissioners are desirous of making an appointment to this position as referenced above for the 2024-2025 years; and

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-1 *et seq.*, provides that a governing body may award a contract without public advertising for competitive bidding where the nature of said contract is in the form of a professional service; and,

WHEREAS, the subject resolution providing for the awarding of this contract relative to professional services, and the notice of award of said contract shall be made available for public inspection; and,

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-5(1)(a)(i), provides that a notice of the award of said contract be published in a newspaper, said advertisement stating the nature, duration and amount of the contract.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

(1) Leon Costello, of Ford, Scott and Associates, LLC is hereby appointed to provide auditing services to the Commissioners, for assistance in the review of the Length of Service Awards Program (LOSAP), and for establishment and maintenance of the necessary documentation consistent with the requirements and the regulations of the Department of Community Affairs and with the New Jersey statutes. This appointment is made pursuant to the proposal as submitted and attached hereto.

(2) This resolution and the notice of award of contract shall be available for public inspection.

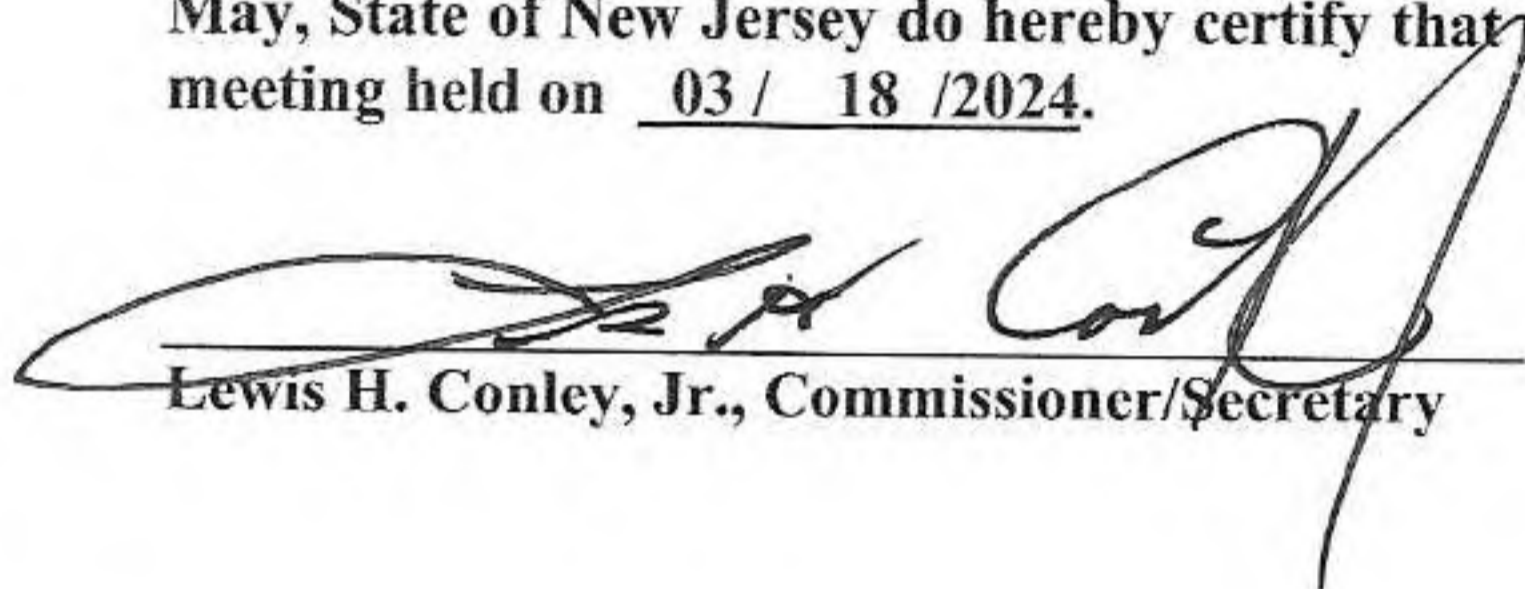
The foregoing resolution was introduced by Commissioner Andrews,
 and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


 Lewis H. Conley, Jr., Commissioner/Secretary



FORD-SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

January 6, 2024

Board of Commissioners
Lower Township Fire District #2
P.O. Box 724
North Cape May, New Jersey 08204

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will review the statement of net assets of the Lower Township Fire District #2 – Length of Service Award Program as of December 31, 2023 and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The objective of a review engagement is to obtain limited assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with accounting principles generally accepted in the United States.

You are responsible for:

- a. The preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- c. Preventing and detecting fraud.
- d. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities.
- e. The selection and application of accounting principles.
- f. Making all financial records and related information available to us and for the accuracy and completeness of that information.
- g. Providing us, at the conclusion of the engagement, with a letter that confirms certain representations made during the review.

We will conduct our review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A review includes primarily applying analytical procedures to your financial data and making inquiries of District management. A review is substantially less in scope than an audit, the objective of which is the

expression of an opinion regarding the financial statements as a whole. A review does not contemplate obtaining an understanding of the District's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion regarding the financial statements as a whole.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our review procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our review procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

If, for any reason, we are unable to complete our review of your financial statements, we will not issue a report on such statements as a result of this engagement.

Leon P. Costello is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services will be at our standard hourly rates. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended.

	<u>HOURLY RATE</u>
Partners	\$120.00 to \$200.00
Managers	\$95.00 to \$150.00
Supervisors	\$70.00 to \$120.00
Senior Accountants	\$60.00 to \$95.00
Staff Accountants	\$50.00 to \$75.00
Assistants	\$45.00 to \$70.00

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagements. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return to us.

Respectfully submitted,


FORD, SCOTT & ASSOCIATES, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

RESPONSE:

This letter correctly sets forth the understanding of Lower Township Fire District #2:

Officer Signature:



Title:

Secretary-Commissioner

Date:

2/10/2024

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER , COUNTY OF CAPE MAY
Resolution #24-26**

**Authorizing Appointment of Attorney
For the 2024-2025 Year**

WHEREAS, there exists a continuing need for legal services to be provided to the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, concerning various responsibilities undertaken by the Commissioners; and,

WHEREAS the Commissioners are desirous of making an appointment to this position as referenced above for the year of 2024-2025; and,

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-1 *et seq.*, provides that a governing body may award a contract without public advertising for competitive bidding where the nature of said contract is in the form of a professional service; and,

WHEREAS, the subject resolution providing for the awarding of a contract relative to professional services and the notice of the award of contract shall be available for public inspection; and,

WHEREAS, the Local Public Contract Law, N.J.S.A. 40A:11-5(1)(a)(i), provides that a notice of the award of said contract shall be published in a newspaper, said advertisement stating the nature, duration and amount of the contract.

NOW THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

(1) Richard M. Braslow, Esq., is hereby appointed to provide legal services to the Commissioners relative to any and all issues presented to the Commissioners pursuant to any of its obligations or responsibilities. This appointment is made pursuant to the proposal attached hereto and made a part hereof.

(2) This resolution and the notice of award of contract shall be available for public inspection.

The foregoing resolution was introduced by Commissioner Andrews,

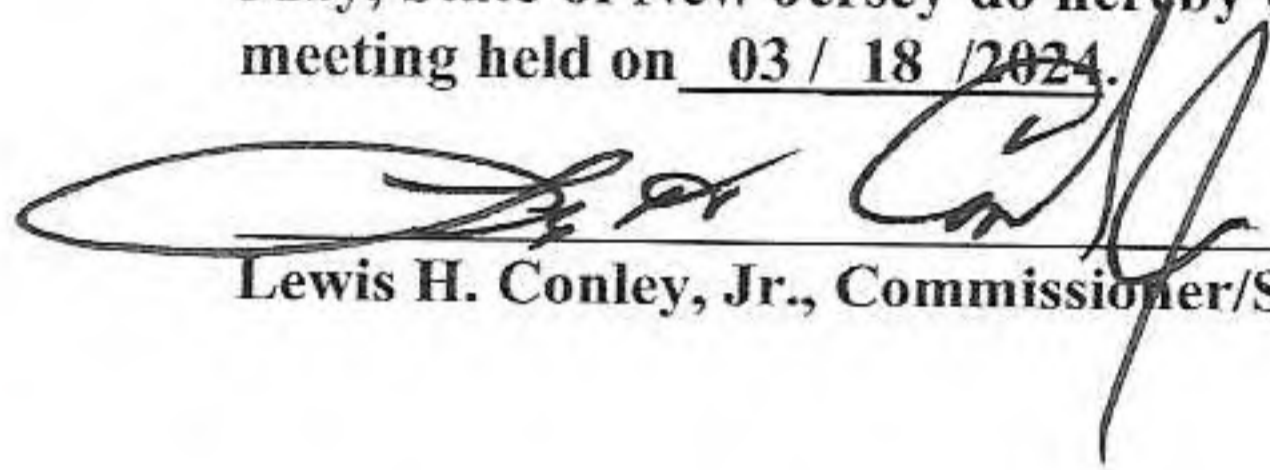
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes					
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 / 2024.


Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY
Resolution #24-25
Authorizing Regular Meeting Schedule for the 2024-2025 year.**

WHEREAS, Public Law 1975, Chapter 231, Section 13, requires a public body to post and maintain posted and to distribute to designated newspapers and to further file with the Municipal Clerk for the purpose of public inspections, a schedule of the regular meetings of such public body to be held during the calendar year; and

WHEREAS, such schedule of regular meetings is required to contain the location of each meeting, to the extent that it is known, and the time and date of each meeting; and

WHEREAS Public Law 1985, Chapter 231, Section 3-D, provides that where the annual notice or revisions thereof, in compliance with sections of the subject act, set forth the location, time and date of any meeting, no further action shall be required for such meeting.

NOW, THEREFORE, be it RESOLVED by the Commissioners of Fire District No. 2 in the Township of Lower, County of Cape May, as follows:

(1) All regular meetings of the Commissioners shall take place at 7:00 p.m. prevailing time at the Town Bank Fire House, 224 Town Bank Road, North Cape May, New Jersey, on the following dates:

April 15, 2024	August 19, 2024	December 16, 2024
May 20, 2024	September 16, 2024	January 27, 2025
June 17, 2024	October 21, 2024	February 24, 2025
July 15, 2024	November 18, 2024	March 17, 2025

(2) All executive workshop meetings of the Commissioners shall take place in the meeting room of the Commissioners at the aforesaid location at 6:30 p.m. prevailing time prior to the regular meetings, which are scheduled above.

(3) A copy of this resolution shall be forwarded to the Cape May Star and Wave and the Cape May County Herald for publication.

(4) A copy of this resolution shall be posted and shall be maintained on the official bulletin board of the Township of Lower and shall be posted on the official website of the Commissioners, and shall be kept on file by the Municipal Clerk for purposes of public inspection.

The foregoing resolution was introduced by Commissioner Andrews,

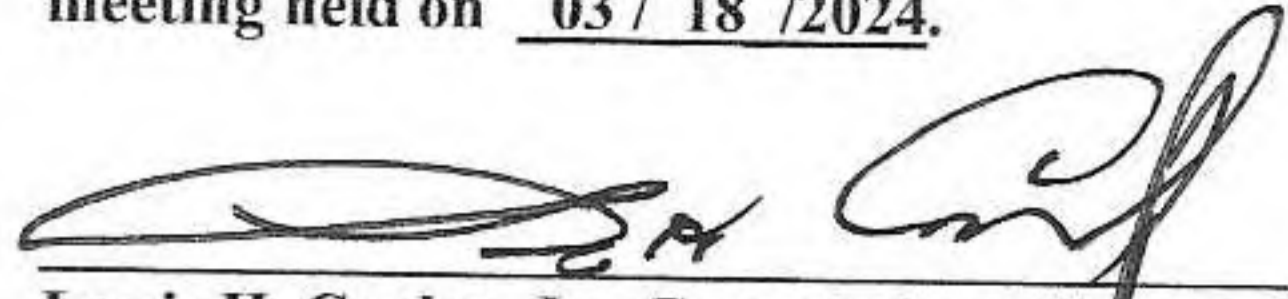
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.



Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER,
COUNTY OF CAPE MAY - STATE OF NEW JERSEY
RESOLUTION # 24-28**

Authorizing Appointment of Financial Data Specialist for the Year 2024-2025

WHEREAS, there exists a continuing need for Financial Data Specialist (Accounts Clerk) services to be provided to the Commissioner of Fire District No. 2, in the Township of Lower; and

WHEREAS the Commissioners are desirous of making an appointment to this position as referenced above for the operating year 2024-2025, and

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40a:11-1 et seq., provides that a governing body may award a contract without public advertising for competitive bidding where the nature of said contract is in the form of a professional service; and

WHEREAS, the subject resolution providing for the awarding of a contract relative to professional services and the notice of the award of contract shall be available for public inspection; and

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-5 (1)(a)(i), provides that a notice of the award of said contract shall be published in a newspaper, said advertisement stating the nature, duration and amount of the contract.

NOW THEREFORE BE IT RESOLVED by the Commissioners of Fire District No. 2, Lower Township:

(1) Susan A. Smith is hereby appointed to provide Financial Data Specialist Services (Accounts Clerk) to the Commissioners relative to any and all issues presented to the Fire District pursuant to any of its obligations or responsibilities. This appointment is made pursuant to the proposal attached hereto and made a part hereof.

(2) This resolution and the notice of award of contract shall be available for public inspection.

The foregoing resolution was introduced by Commissioner Andrews,

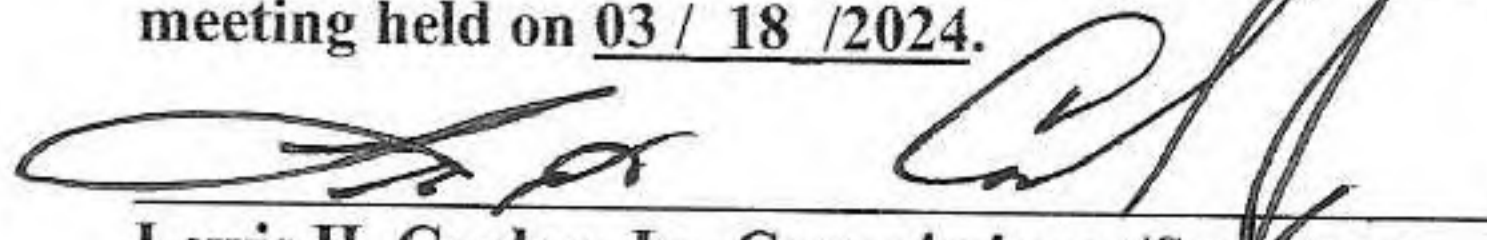
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


Lewis H. Conley, Jr., Commissioner/Secretary

**THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF LOWER,
COUNTY OF CAPE MAY - STATE OF NEW JERSEY
RESOLUTION # 24-29
Reorganization of Commissioners Assignments
For the Year 2024-2025**

WHEREAS, all Fire Districts in the State of New Jersey are required to hold their annual budget election and annual Commissioner(s) election on the third Saturday in February; and

WHEREAS all newly elected commissioners officially begin office on the first Monday in March; and

WHEREAS the Commissioners of Fire District No. 2, Lower Township hold their reorganization meeting at their regularly scheduled March meeting,

NOW THEREFORE BE IT RESOLVED that the following Commissioners will hold the following offices for the 2024-2025 year.

R. Scott Brown, President

James H. Andrews, Jr., Vice President

Lewis H. Conley, Jr., Secretary

Charles Prendergast, Treasurer

George A. Barger, Jr., Asst. Secretary/Treasurer

Lewis H. Conley, Jr., Representative Bureau of Fire Safety

The foregoing resolution was introduced by Commissioner Andrews,

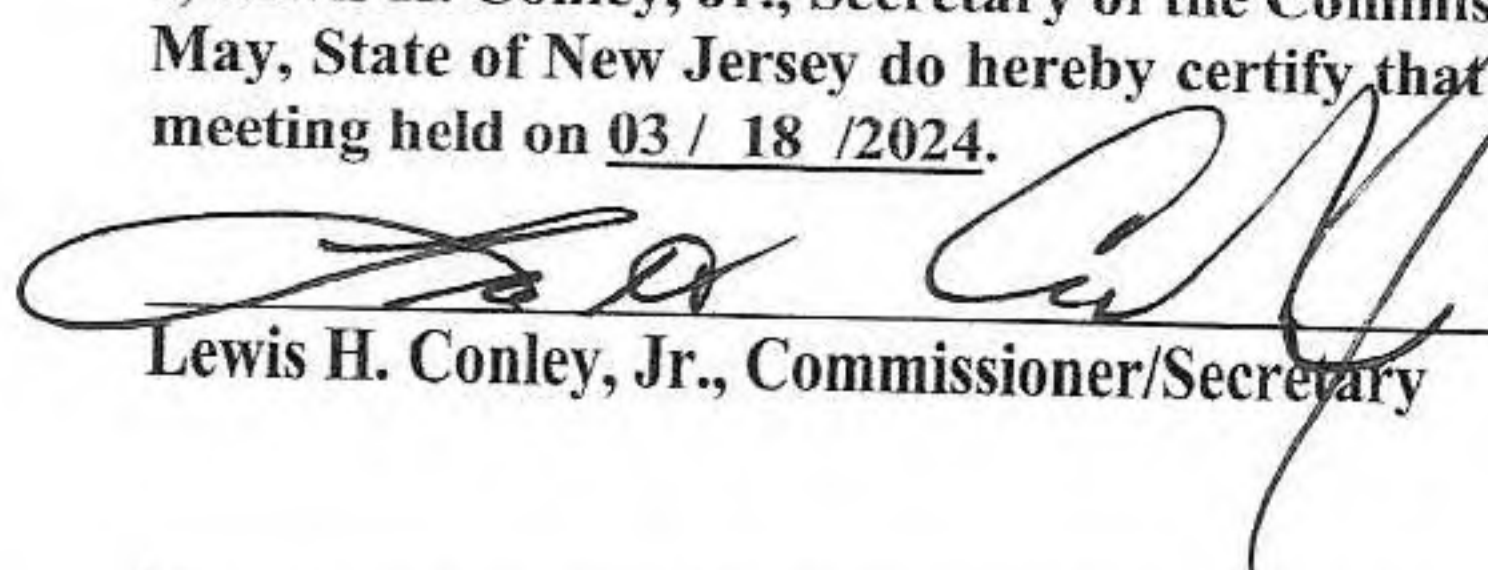
and it was seconded by Commissioner Barger

RECORD OF VOTE

Members	ANDREWS	BARGER	BROWN	CONLEY	PRENDERGAST
Yes	X	X	X	X	X
No					
Not Voting					
Absent					

CERTIFICATION

I, Lewis H. Conley, Jr., Secretary of the Commissioners of Fire district No.2 in the Township of Lower, in the County of Cape May, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Commissioners at a public meeting held on 03 / 18 /2024.


Lewis H. Conley, Jr., Commissioner/Secretary