



Board of Fire Commissioners - Fire District No. 1
120 Haddon Avenue, Westmont, New Jersey 08108

RESOLUTION # 19

December 12, 2019

RESOLUTION of CORRECTIVE ACTION PLAN FOR ANNUAL AUDIT

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 report be addressed by the Board of Fire Commissioners 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 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 Board of Fire Commissioners, Fire District No.1, Township of Haddon, County of Camden, as follows:

- (1) The corrective Action Plan as attached is hereby adopted by the Haddon Township Fire District No.1, in accordance with applicable statutory laws or regulations.
- (2) A copy of Same shall be forwarded to all appropriate parties.

Resolution Introduced by

Henry Voigtsberger, Chairman

Seconded By

Franklin P. Jackson 5th, Secretary

Role Call	Aye	Nay	Abstain	Absent
Voigtsberger	Aye			
Tessing 3 rd	Aye			
Jackson 5 th	Aye			
Tessing 4 th	Aye			
Piscopio	Aye			

Meeting Place - Westmont Fire Hall, Westmont, N.J., Fourth Thursday of Month - 8 P.M.



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120 Haddon Avenue, Westmont, New Jersey 08108

CORRECTIVE ACTION PLAN

Fire District No. 1, Township of Haddon

Date of Audit Report: October 14, 2019

Date of Plan: December 1, 2019

FINDING NO. 2018-001

Condition

Auditor noted that proper payroll deductions were not being withheld from employees for pensions and health contributions. Also, base salary amounts reported in the quarterly pension reports were not accurate.

Recommendation

The Fire District should review on a regular basis all Local Finance Board Notices and implement those applicable to the Fire District on a timely basis. This includes but is not limited to the Fire District applying the provisions of Chapter 78, P.L. 2011 for payroll deductions.

Corrective Action

The Board of Fire Commissioners has put in place additional controls that allow for regular updates to be reviewed on all Local Finance Board Notices in the future and that those updates be initiated immediately. In addition, the pension contribution rates have now leveled out to and will remain unchanged which will assist with adhering the deduction provisions.

FINDING NO. 2018-002

Condition

The Fire District did not properly determine eligibility for LOSAP volunteers.

Recommendation

The Fire District exercise greater care when determining LOSAP eligibility for volunteers.

Corrective Action

The Board of Fire Commissioners has put in place additional controls that include peer review and board review of all eligible LOSAP volunteers.

FINDING NO. 2018-003

Condition

The Fire District did not determine the liability for postemployment dental benefits required to be disclosed in the financial statement and notes to the financial statements.

Recommendation

That the Fire District engage an actuary to determine the liability due to budgetary constraints.

Corrective Action

The Board of Fire Commissioners will engage an actuary to determine the liability due to comply with the new regulation. It should be noted that the cost of such actuarial services is more expensive than the overall annual cost of the dental benefits for the District.