

**MINUTES OF A MEETING OF THE  
BOARD OF FIRE COMMISSIONERS,  
TOWNSHIP OF UPPER; DISTRICT #3**

**October 13, 2014**

A meeting of the Board of Fire Commissioners of the Township of Upper, District #3 was held on October 13, 2014 at 5:00 p.m. at the office of Michael J. Bohrer, P.C. in Marmora, NJ.

Commissioners **Robert DiNicolantonio**, **Kurt Austin**, **Thomas Swenk**, and **Jeff McAfee** were present. Commissioner **Z. Richard Lee** was unable to attend. Also present were **Michael J. Bohrer, Esq., CPA**, Accountant and Recording Secretary to the Board, **James Moore, Esq.** of the Serber Korschak Law Firm, Counsel to the Board, **Jay Newman**, Chief of the Marmora Volunteer Fire Company, and **Paul Hoster** of the Marmora Volunteer Fire Company.

The meeting was opened by the Chairman, **Robert DiNicolantonio**, who read the appropriate notice in accordance with the Open Public Meetings Act of the State of New Jersey.

As the first order of regular business, the Board reviewed and approved the minutes of the prior meeting, held September 15, 2014.

As the next order of business, **Mr. Bohrer** discussed the 2015 Budget. Before addressing the financial aspects of the budget, **Mr. Bohrer** asked a series of questions of the commissioners, these questions now being part of the budget forms. Of particular note is the Board's inadvertent omission of certain information on its website. The Board immediately approved steps to add the required information to its website so as to result in full compliance with its disclosure requirements.

Thereafter, **Mr. Bohrer** discussed the financial aspects of the 2015 budget. He reminded the Board of the discussions held at last month's budget workshop meeting, after which the Board unanimously approved the 2015 Budget, the key aspects of which include a 2% increase in the revenue raised from taxation (the total now being \$534,551), an increase in the amount paid to the Marmora Volunteer Fire Company for firefighting services from \$290,000 to \$296,800, and an increase in the amount set aside for future capital outlays from \$17,000 to \$20,000. **Mr. Bohrer** will complete the budget forms and submit them to the State of New Jersey, Division of Local Government Services.

**Mr. Bohrer** reminded the Board that its next meeting, on December 1, 2014, is that at which the 2014 Budget is adopted. **Mr. Moore** will arrange for the appropriate advertising.

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**October 13, 2014  
(continued)**

**Mr. Bohrer** distributed a recent article from The Press of Atlantic City which described an alleged misappropriation of funds within a neighboring volunteer fire company. **Mr. Bohrer** reminded the Board of his role over the Board's disbursements and reviewed the internal accounting controls in place. He also noted that the independent auditor had no recommendations to improve internal controls.

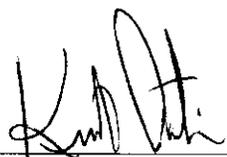
Thereafter, **Mr. Newman** described the internal accounting controls within the Marmora Volunteer Fire Company, including the requirement of two signatures on all checks, that all check disbursements being supported by a third-party vendor invoices, preparation of monthly Treasurer Reports, disallowance of checks being written to individual members, preparation of annual compiled financial statements, and cash collected in coin drops being counted by all participants in the drop and immediately deposited in the bank, with the deposit slip being delivered to the treasurer.

There being no further business for the Board, the meeting was adjourned at 6:00 p.m.

Respectfully submitted,

  
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Michael J. Bohrer, Esq., CPA *Recording Secretary*

Approved and Submitted,

  
\_\_\_\_\_  
Robert DiNicolantonio, *Chairman*  
*Kurt Austin*  
*Commissioner*