



FORD - SCOTT

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November 18, 2022

Management Letter

The Board of Commissioners of
Middle Township Fire District #4
Goshen, New Jersey

We have completed the annual audit for the calendar year 2021. During the course of performing our audit we noted some areas that we felt should be brought to your attention to improve the financial reporting and to ensure compliance with State requirements.

Bank reconciliations were performed in a timely and accurate manner which ensures that the District has access to accurate financial information.

During our testing of the expenditures of the District we found that the District does not utilize purchase orders. We have, in the past, included this as a financial statement finding in which management has always provided a response that they feel adequate controls are in place to mitigate any issues that may arise from not using purchase orders. Having considered this further, and based on prior year audits, we agree that several other internal control techniques that the District employs are adequate, but we still deem it necessary to recommend the usage of purchase orders via this letter.

Finally, the District does not maintain its own fixed asset listing. We retain a listing for the District, in which we are able to update the listing accordingly. We recommend that the client keep track of any and all assets they have, and when items are deleted as well, so that the listing remains up to date and accurate.

We would like to thank the Commissioners for their assistance during the performance of the audit. We are available to assist Commissioners in implementing any of the suggestions mentioned above and we are always available throughout the year to answer any questions that may arise. We look forward to continuing to serve the District into the future.

Very truly yours,

FORD, SCOTT & ASSOCIATES, L.L.C.
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Leon P. Costello

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