

**ABERDEEN TOWNSHIP COUNCIL WORKSHOP MEETING
TUESDAY, MARCH 4, 2014**

Present: Harvey Brenner
Gregory Cannon
Concetta Kelley
Robert Swindle
Margaret Montone

Absent: Joseph Martucci
Fred Tagliarini

Also Present: Holly Reycraft, Township Manager
Dan McCarthy, Township Attorney

Deputy Mayor Montone called the meeting to order at 7:00 p.m. and stated that notice of this meeting has been posted and published in compliance with the Open Public Meetings Act.

2012 Annual Audit and Corrective Action Plan: Mr. Thomas Fallon, Township Auditor gave a brief presentation on the 2012 Municipal Audit. Mr. Fallon stated tonight the Council will be signing a group affidavit, which states you read the audit as it pertains to the audit opinion and at a minimum the Comments and Recommendations. There are three opinions on the Financial Statements. The first is the independent auditor's report and that is our opinion of the financial statements, this opinion is a clean opinion. Which means the financial statements as presented are fairly stated in accordance with the regulatory basis of accounting. It is the best opinion you can get. The second opinion is an opinion based upon Government Auditing Standards of internal control of financial reporting in compliance and other matter in conformance with government standards. This opinion is also a clean opinion on matters with laws, contracts, grant agreements, etc. is no instances of non-compliance, that is the highest opinion. The third opinion, we don't issue every year, only when you have State or Federal Grant Expenditure that exceed a certain amount. In 2012 there were State expenditures that exceeded \$500,000; our expenditures were \$1.5 Million. \$433,000 was DOT grants and \$962,000 from Environmental Infrastructure Trust Program, which funded utility improvements. The opinion is the Township adhered to the requirements of the grants, a clean opinion. The Comments and Recommendations have three comments, which are minor items: Interfunds receivable and payable are reflected on various balance sheets of the funds at December 31, 2012, all interfunds be liquidated prior to year end; three improvement authorizations in the Sewer Utility Capital fund with cash deficits, adequate cash funding be in place prior to commitments being placed against an ordinance; over expenditures of appropriations and expenditures without appropriation are reflected on various balance

sheets at December 31, 2012, budget reports should be monitored to determine there are sufficient funds in place prior to expenditures. The staff and personnel have been very helpful. The town is very well run.

Renew Membership in Mid Jersey Municipal Joint Insurance Fund: Resolution renews and authorizes Mayor and Clerk to execute agreement to renewal membership with Mid Jersey Municipal Joint Insurance Fund for a period of three (3) years beginning January 1, 2014 through January 1, 2017.

Monmouth County Mosquito Extermination Commission Aerial Spraying: Letter was received by the Monmouth County Mosquito Extermination Commission regarding aerial surveillance and treatment program on or about April 1, 2014 through November 30, 2014. Resolution authorizes execution of agreement by the Mayor and Clerk.

Settlement of Tax Appeal Litigation: Stipulation of Settlement has been proposed for Tax Appeal Litigation William Parker v. Aberdeen Township for tax years 2014. Tax Assessor, Scott Kineavy, Robert Gagliano and Marc Schram, Special Counsel all recommend acceptance of said settlement.

Settlement of Tax Appeal Litigation: Stipulation of Settlement has been proposed for Tax Appeal Litigation Joseph Bruno Jr., Sharon A. et als v. Aberdeen Township for tax years 2014. Tax Assessor, Scott Kineavy, Robert Gagliano and Marc Schram, Special Counsel all recommend acceptance of said settlement.

Council did not have any questions on the workshop items.

Councilman Brenner made a motion to adjourn, seconded by Councilman Cannon and unanimously concurred by Council.

Margaret Montone, Deputy Mayor

Karen Ventura, Municipal Clerk