MADISON TOWNSHIP SUPERVISORS MEETING
AGENDA

Call the January 2, 2024 Reorganization meeting to order. Please rise and remain standing for a moment of silent meditation and the Pledge to the flag.

Members present: Andy Nazarenko, Aaron Sepkowski, Philip Setzer, Solicitor Joel Wolff, Zoning Officer, Mary Liz Donato, Secretary: Doreen Salt

Call the January 2, 2024 Regular Meeting to order following the Reorganization Meeting. Members present: Andy Nazarenko, Aaron Sepkowski, Philip Setzer, Solicitor Joel Wolff, Zoning Officer, Mary Liz Donato, Secretary: Doreen Salt

REGULAR MEETING

CHANGES TO AGENDA ITEMS AS FOLLOWS:

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

PUBLIC PARTICIPATION ON AGENDA ITEMS:

APPROVAL OF MINUTES OF THE December 4, 2023 REGULAR MEETING.

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

APPROVE BILLS AS OF January 2, 2024.

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

APPROVE TREASURER’S REPORT AS OF January 2, 2024.

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

CORRESPONDENCE: 2022 Liquid Fuels Tax Fund Audit
Kiley Associate solicitation letter
PSATS - News bulletin, Township Grants, Conference & Exhibit Show

REPORTS:

PLANNING COMMISSION
MAPS -
RECYCLING -
ROADMASTER -
SEO -
ITAL

ZONING OFFICER -
COMPLIANCE OFFICER -
ATTORNEY -
FIRE COMPANY -
EMS -

UNFINISHED BUSINESS:

NEW BUSINESS: Brian Kelly, CPA Audit engagement letter

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

MOTION ______ SECOND _______ On the question___________ Roll Call - _____

PUBLIC PARTICIPATION:

NEXT MEETING: February 5, 2024 Work Session at 6:00 p.m.; regular meeting at 7:00 p.m.
Planning Commission meeting January 8, 2024 at 7:00 p.m.

ADJOURN _______ TIME ___________________________ SECOND _________________
opened the reorganization meeting asking for a motion to appoint a temporary chairman. Motion: to appoint _______ as acting chairman. Second, _______. Motion carried: _______.

Motion: _______ to appoint _______ as chairman. Second, _______. Motion carried: _______.

Control of the meeting was turned over to _______, chairman.

Motion: _______ second, _______ that _______ be Chairman of the Board for 2024. Motion carried: _______.

Motion: _______ second, _______ that _______ be Vice-Chairman for the year 2024. Motion carried: _______.

Motion: _______ second, _______ to appoint Doreen Salt as the Secretary/Treasurer for 2024 at a rate of $_______ per hour and Open Records Officer. Motion carried: _______.

Motion: _______ second, _______ to set the Treasurer’s Bond at $300,000 for 2024. Motion carried: _______.

Motion: _______ second, _______ to appoint _______ as assistant secretary for 2024 at a rate of $_______ per hour. Motion carried: _______.

Motion: _______ second, _______ to appoint _______ as assistant treasurer for 2024 at a rate of $_______ per hour. Motion carried: _______.

Motion: _______ second, _______ to appoint Philip Setzer as Road Master for 2024, at a rate of $_______ per hour with paid holidays New Year’s Day, Memorial Day, July 4, Labor Day, Thanksgiving Day, and Christmas Day and Health Insurance paid for by the township, three weeks paid vacation, 40 hours personal/sick time, and use of the township cell phone. Motion carried: _______.

Motion: _______ second, _______ to appoint _______ as Assistant Road Master for 2024. Motion carried: _______.

Motion: _______ second, _______ to appoint Mary Liz Donato as Zoning Officer for 2024 at a rate of 15% of UCC fees from BIU and 50% of zoning fees collected, $_______ per hour and use of the township cell phone. Office hours - Mondays 7:30 a.m.-8:30 a.m. and one hour prior to the township meeting. Motion carried: _______.

Motion: _______ second, _______ to increase current salaries by _______ for the following positions:

<table>
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<tr>
<th>Position</th>
<th>2024 Pay Rate</th>
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<tr>
<td>Road Master</td>
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<td>Assistant Road Master</td>
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<tr>
<td>Laborers</td>
<td>$</td>
</tr>
<tr>
<td>Kenneth Mead</td>
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<td>Truck Driver/Equipment Operator</td>
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</table>

Motion carried: _______.

Motion: _______ second, _______ to appoint Joel Wolff as Solicitor for 2024 at a rate of $_______ per month and office expenses to be billed separately. Motion carried: _______.

Motion: _______ second, _______ to appoint Clark Connor as Assistant Township Solicitor. Motion carried: _______.

1
Motion: Philip Setzer, second, ________ to appoint Jeffrey Treat as Solicitor for all township employee business. Motion carried: ______.

Motion: __________, second, __________ to appoint Atty Thomas P. Cummings, Jr. as Zoning Hearing Solicitor. Motion carried: ______.

Motion: __________, second, __________ to appoint Berkheimer as Wage Tax Collector for 2024. Motion carried: ______.

Motion: __________, second, __________ to appoint Brian Bauer as Code Enforcement Officer at a rate of $_____/hour. Motion carried: ______.

Motion: __________, second, __________ that the secretary send the wage requests to the Board of Auditors for their January 3, 2024 meeting for their approval. Motion: carried ______.

Motion: __________, second, __________ to appoint Alan McLane as Vacancy Board Chairman. Motion carried: ______.

Motion: __________, second, __________ to appoint Peoples Security Bank to be retained as our banking facility for 2024. Motion carried: ______.

Motion: __________, second, __________ to advertise and establish the regular office hours to be held on Monday’s from 8:00 am until 10:00 am and Friday’s 9:00 am – 2:00 pm except for legal holidays. Work Sessions for the Board will be held one hour prior to each monthly meeting. Motion carried: ______.

Motion: __________, second, __________ to advertise the Supervisors monthly meetings to be held on the first Monday of the month at 7:00 P.M., except for legal holidays; the meeting will be held the following day. Meetings will be held at the Madison Township Municipal Building, 3200 Madisonville Road. Motion carried: ______.

Motion: __________, second, ________ that the elected officials and township secretary can attend the state convention in Hershey and that __________ be the voting delegate and __________ alternate voting delegate. Motion carried: ______.

Motion: __________, second, ________ to appoint Gary Enslin as Sewage Enforcement Officer at a rate of $______ per hour, 100 % of fees collected and prevailing federal mileage reimbursement rate per mile for 2024. Motion carried: ______.

Motion: __________, second, ________ to appoint David Garvey as the alternate Sewage Enforcement Officer at a rate of $_____ per hour, 100 % of fees collected, and ______ per mile for 2024. Motion carried: ______.

Motion: __________, second, ________ that mileage be paid to attend schools and conventions at a rate of prevailing federal mileage reimbursement rate per mile and the Secretary/Supervisors will be paid $50.00 for attending conventions and schools. The Road Master to receive his wages for attending trainings/schools during the daytime hours with prior approval given by the Board. Motion carried: ______.

Motion: __________, second, ________ that the Auditors and Planning Commission members will be reimbursed for expenses to attend schooling with prior approval of the Board of Supervisors. Motion carried: ______.

Motion: __________, second, ________ to appoint David Garvey as Planning Commission Engineer and
Flood Plain Administrator for the year 2024 at a rate of $2400 per annum for planning commission and $75 per hour for additional work. Motion carried: _____.

Motion: _______ second, _________ to appoint Lou LaFratte as the Township Engineer for the year 2024 at a rate of $85.00 per hour. Motion carried: _____.

Motion: __________ second, __________ to appoint Melanie Smith, Tax Collector, receipt for collecting taxes. Motion carried: _____.

Motion: __________ second, __________ to appoint Mary Liz Donato as the Planning Commission Secretary for 2024 at a rate of $____ per month. Motion carried: _____.

Motion: __________ second, __________ to appoint ________ as Recycling Coordinator for 2024. Motion carried: _____.

Motion: __________ second, __________ to appoint ________ as Emergency Management Coordinator for Madison Township for 2024. Motion carried: _____.

Motion: __________ second, __________ to appoint ________ as Ag Security Representative for 2024. Motion carried: _____.

Motion: __________ second, __________ to appoint ________ as North Pocono COG and ________ as alternate Representative. Motion carried: _____.

Motion: __________ second, __________ to appoint ________ as TCC Representative and ________ and _________ as alternates for 2024. Motion carried: _____.

Motion: __________ second, __________, to appoint A.J. Torda to a four year term as member of the Planning Commission. Motion carried: _____.

Motion: __________ second, __________, to approve the list of fire police for the year 2024. Motion carried: _____.

Motion: __________ second, __________ to adopt Resolution 2024-1 (Appointment of the Madison Township Planning Commission). Motion carried: _____.

Motion: __________ second, __________ to adopt Resolution 2024-2 (Appointment of the Madison Township Zoning Hearing Board). Motion carried: _____.

Motion: __________ second, __________ to adopt Resolution 2024-3 (Destruction of Records). Motion carried: _____.

Motion: __________ second, __________ to adjourn the reorganization meeting. Motion: _____. The meeting was adjourned at _____ p.m.
MADISON TOWNSHIP SUPERVISORS
RESOLUTION 2024-1

APPOINTMENT OF PLANNING COMMISSION MEMBERS

BE IT RESOLVED that the Madison Township Board of Supervisors do hereby
appoint the following names and terms as members of the Madison Township Planning
Commission:

Anthony Torda    term ending  12-2026

The following members and terms remain unchanged:

Mary Liz Donato  term ending  12-2024
David Haines     term ending  12-2024
Christine Novajosky term ending  12-2025
Paul Williams    term ending  12-2025
Myron Schreck    term ending  12-2026
Allan McLain     term ending  12-2026

As per Section 203 of the PA Municipality Planning Code there are four-year
terms.

BE IT RESOLVED that the Madison Township Board of Supervisors do hereby
adopt Resolution 2024-1 this 2nd day of JANUARY 2024.

__________________________________
Aaron Sepkowski

__________________________________
Andrew Nazarenko

__________________________________
Philip Setzer

ATTEST:

__________________________________
Doreen A. Salt
Madison Township Secretary
MADISON TOWNSHIP SUPERVISORS

RESOLUTION 2024-2

APPOINTMENT OF THE ZONING HEARING BOARD

BE IT RESOLVED that the Madison Township Board of Supervisors do hereby appoint the following names and terms to the Madison Township Zoning Hearing Board:

The following members and terms remain unchanged:

Michael Collins - term ending 12-2026
Jason Canjar - term ending 12-2024
Cesare Forconi - term ending 12-2025
David Robertshaw - (alternate) term ending 12-2025
Steve Gillette - (alternate) term ending 12-2025

As per Section 903A of the Municipal Planning Code these are three-year terms.

BE IT RESOLVED that the Madison Township Board of Supervisors do hereby adopt Resolution 2024-2, this 2nd day of January 2024.

________________________
Aaron Sepkowski

________________________
Andrew Nazarenko

________________________
Phil Setzer

ATTEST:

________________________
Doreen A. Salt
Madison Township Secretary
MADISON TOWNSHIP
RESOLUTION 2024-3

DESTRUCTION OF RECORDS

BE IT RESOLVED, that the Madison Township Board of Supervisors will destroy the following old records as listed below:

All records listed are for 2013 - Ledger book, General Fund Bills, State Fund Bills, Bids, Payroll Records, General Fund Checking, canceled checks and bank statements, State Fund - canceled checks and bank statements, insurance policies and miscellaneous correspondence. All old wage tax records.

BE IT RESOLVED, that the Madison Township Board of Supervisors adopt this Resolution 2024-3, this 2nd day of January 2024.

________________________________________
Aaron Sepkowski

________________________________________
Andrew Nazarenko

________________________________________
Philip Setzer

ATTEST:

________________________________________
Doreen A. Salt
Madison Township Secretary
Chairperson Aaron Sepkowski called the Monday, December 4, 2023, meeting to order at 7:00 PM. following a moment of silence and the pledge of allegiance.

Members present: Aaron Sepkowski, Philip Setzer, Andrew Nazarenko SOLICITOR: Joel Wolff
ZONING OFFICER: Mary Liz Donato. SECRETARY: Doreen Salt

Changes to the Agenda items: Motion: Aaron Sepkowski to add Resolution 2023-9, 2024 Millage Fees. Second: Andrew Nazarenko. On the question: None. Motion carried 3-0.
Motion: Aaron Sepkowski. Second: Andrew Nazarenko to add two invoices to the bill list-
S&H Supply, $63.01 and Geo. Kinsman, $1437.71. On the question: None. Motion carried 3-0.

PUBLIC PARTICIPATION ON AGENDA ITEMS: None

MINUTES: Motion by Phil Setzer, second by Andrew Nazarenko to approve the minutes of the
November 6, 2023, regular meeting. On the question: None. Motion Carried. 3-0.
BILL LIST: Motion: Aaron Sepkowski, second, Phil Setzer. Andrew Nazarenko excepted check #23452 for
Mmayo Striping. On the question: None. Motion Carried. 2-1.

TREASURER’S REPORT: Motion by Aaron Sepkowski, second by Phil Setzer to approve the Treasurer’s report
as of December 4, 2023. On the question: None. Motion Carried. 3-0.

CORRESPONDENCE: Comcast price increase, LTPA Newsletter, Arena Renewable Solar Energies solicitation.

PLANNING COMMISSION – A meeting was held on November 15, 2023. The next meeting is scheduled for
December 11, 2023. They will continue to review zoning.
MAPS: None
RECYCLING – Philip Setzer reported that approximately eighteen residents participated.
ROADMASTER – Philip Setzer provided his road report.
SEO – There was none.
IT – The new copier has been installed and is working. Stephanie continues to work on the sewage and perc
test reports.
ZONING OFFICER – Aaron read the Zoning Officer report for the month.
COMPLIANCE OFFICER – There was none.
ATTORNEY – Nothing to report.
FIRE COMPANY – There was no one present to provide a report.
EMS REPORT – Aaron Sepkowski reported on all calls for the month of November.

UNFINISHED BUSINESS: NONE
NEW BUSINESS: Resolution #2023-07, Atty. Wolff read PA Municipal Assistance Program.
Motion: Aaron Sepkowski to adopt Resolution #2023-07. Second: Phil Setzer. On the question: none. Motion carried: 3-0.

Resolution #2023-08, 2024 Budget Adoption. was read by Atty. Wolff. Motion: Aaron Sepkowski.
Second: Phil Setzer. On the question: None. Motion carried 3-0.
Resolution #2023-09, Atty. Wolff read 2024 Millage Fee. Motion: Aaron Sepkowski, second: Any Nazarenko.
On the question: None. Aaron informed the public of the fire millage increase. Motion carried. 3-0.
PUBLIC PARTICIPATION: Ralph Antidormi congratulated Phil Setzer on his election to supervisor and wished everyone a Merry Christmas. John Haverly questioned the archiving of sewer permits. Phil Setzer informed him that currently the records are filed by date and are being organized by street and property identification number. Alan McLain questioned why Andy declined approval of the Mayo Striping bill. Andy feels it is a waste of money to stripe the roads in the fall. Alan questioned if the PA Municipal Assistance Program will change Madison’s zoning. Aaron clarified its purpose. Alan questioned if the taxes will be increased due to the fire millage increase. Aaron clarified the millage increase. Joe Antidormi questioned the salt supply for the winter.

NEXT MEETING: Work Session: January 2, 2024, at 6:00 p.m. Reorganization Meeting: January 2, 2024, 7:00 p.m. followed by the regular supervisor’s meeting.

ADJOURN: Motion: Aaron to adjourn. Second: Andy Nazarenko to adjourn the meeting at 7:25 PM. Motion Carried. 3-0
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<td>253,517.16</td>
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<td>Interest</td>
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<td>Deposits</td>
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<td>PETTY CASH</td>
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<td>EDWARD JONES</td>
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<td>Balance 12/04/2023</td>
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TO: Board of Supervisors
FROM: Steph Oltmann
DATE: 12/29/2023
RE: Monthly brief

Data collection and data entry continues on the sewer file project. I’ve been using the county GIS map and assessor’s database to cross-reference current and previous owners to match permits to PINs and added that to the database.
November 3, 2023

Board of Supervisors
Madison Township and
Doreen Salt, Secretary
3200 Madisonville Road
Madison Township, PA 18444

We are pleased to confirm our understanding of the services we will provide to the Township of Madison, Pennsylvania (the “Township”) as of and for the year ending December 31, 2023.

Audit Scope and Objectives

We will audit the Municipal Annual Audit and Financial Report, DCED-CLGS-30, (the “Report”). The Report is intended solely for the information and use of the governing body and management of the Township and for filing with the Commonwealth of Pennsylvania, Department of Community and Economic Development (DCED), and is not intended to be and should not be used by anyone other than these specified parties.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the provisions of the Second Class Township Code of the Commonwealth of Pennsylvania, as amended, on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the Report and determine whether the Report represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the Report is 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 Township or to acts by management or employees acting on behalf of the Township.
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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. 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 Report. However, we will inform the Board of Supervisors of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the Board of Supervisors of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorney(s) as part of the engagement, and they may bill you for responding to this inquiry.

We may from time to time and depending on circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities

**Audit Procedures – Internal Control**

We will obtain an understanding of the Township and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the Report, whether due to fraud or error, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional
standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the Report is free of material misstatement, we will perform tests of the Township’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the Report of the Township in conformity with the provisions of the Second Class Township Code of the Commonwealth of Pennsylvania, as amended, on the cash basis of accounting, based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the Report preparation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the Report preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Report that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the Report in conformity with the cash basis of accounting.

Management is responsible for making drafts of the Report, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 Report, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Township from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the Report and related matters.

Your responsibilities include adjusting the Report to correct material misstatements and confirming to us in the management 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 Report 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 Township 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 Report. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Township received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Township complies with applicable laws and regulations.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Brian T. Kelly, CPA & Associates, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the DCED or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brian T. Kelly, CPA & Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the DCED or its designee. The DCED or its designee may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Brian T. Kelly, CPA is the engagement partner and is responsible for supervising the engagement and signing the Report or authorizing another individual to sign it. We expect to begin our audit approximately the end of January 2024 and issue our report no later than April 1, 2024.

Our fee for these services will be $4,000. Our invoice will be rendered upon the submission of your Report. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Township’s Annual Audit and Financial Report. Our report will be addressed to the Board of Supervisors of the Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions 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 withdraw from this engagement.
We appreciate the opportunity to be of service to the Township 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.

Sincerely,

[Signature]

Brian T. Kelly, CPA & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of Township of Madison:

Supervisor: ________________________________

Title: ________________________________

Date: ________________________________

Secretary: ________________________________

Title: ________________________________

Date: ________________________________