

**SOUTH FIRE DISTRICT
of the City of Middletown
445 Randolph Road, Middletown, CT**

**MINUTES – COMMISSIONERS SPECIAL MEETING
TUESDAY, JANUARY 25, 2022, 6:30 p.m.
Via Zoom Meeting I.D. 851 4410 8078**

Present: Commissioners Kleckowski, Giuliano, Thazhampallath, and Penney; Charles T. Costello; Chief James Trzaski, Deputy Chief Russ Jacobs

Absent: Commissioner Pessina

1. **PLEDGE OF ALLEGIANCE** was recited.
2. **CALL TO ORDER** Chairwoman Kleckowski called the meeting to order at 6:34 p.m.
3. **REVIEW OF INDEPENDENT AUDITOR’S REPORT**
Charles T. Costello, Costello & Company, LLC

Mr. Costello gave an overview of the draft Independent Auditor’s Report/Financial Statements as of June 30, 2021, and answered questions of the Commission. (The report will be made available for public review once it is fully executed.)

During the discussions, Mr. Costello advised that the following items will be edited:

A. Page 8C, Item D – Deposits and Investments, Paragraph 3’:
“Note 4” will be changed to “Note 3.”

B. Page 8E, Item 2 – Stewardship, Compliance and Accountability, Paragraph 3:
“All unencumbered appropriations lapse at year-end” will be changed to reflect that revenue over expenses will *not* lapse; excess of revenue over expenses will be disbursed as follows: 50% for the general fund and 50% for CNR. Mr. Costello will add a footnote reflecting the dollar amounts.

Chairwoman Kleckowski requested that in the future, the draft Auditor’s Report be distributed to the Commission at least one week ahead of the review.

4. **APPROVAL OF INDEPENDENT AUDITOR’S REPORT**
MOTION to approve the Independent Auditor’s Report with the edits discussed by Comm. Giuliano/Comm. Thazhampallath. Unanimously approved.
5. **ADJOURNMENT**
MOTION to adjourn by Comm. Giuliano/Comm. Penney. Unanimously approved.

Meeting adjourned at 7:11 p.m.

Submitted by,

Alyse McEwen

DRAFT