

Selectmen's Finance Meeting & Workshop
Monday, February 1, 2016

Chairman Morgan called the meeting to order at 3:00 PM. Present were Selectmen Richard Morgan, Franklin Riley and Robert Freeman, and Ellen White, Town Administrator, who recorded the minutes. Also present was Kellie Skehan, Town Clerk/Tax Collector, Harry Merrow, Treasurer, and Elaine Sherman, Finance & Benefits Administrator.

Sherman reviewed how the audit went. She commented that there was some downtime resulting from not all departments having their paperwork on site prior to the commencement of the audit. White stated that she was able to get copies of the bank statements for the Cemetery Trustees account since the Trustees only turned in a statement from October. The completed audit should be presented within 90-days of completion of the field work.

White discussed one audit finding being a lack of policy on how to handle the proceeds received from timber cuts on Town-owned property. It was noted that an Intent to Cut was not filed for the operation so the Board had no knowledge of the operation. Skehan stated that a Warrant Article was drafted in 2009-2010 to handle the timber proceeds but never acted upon. White will research this with Attorney Sager. Discussion took place on the statutory authority of the Conservation Commission. Morgan discussed a prior policy where timber proceeds from cuts on Town-owned properties were placed in a fund used to provide heating assistance to those in need.

The updated payment schedule for the Governor Wentworth Regional School District was reviewed.

Sherman reported that the Accounts Payable batch this week is small and reviewed the upcoming payments for the month.

Merrow stated that there is approximately \$1 million available.

Skehan reported that there is approximately \$900,000 remaining in taxes due. She will be sending out delinquent notices on 2/12/2016 and the dog license notices on 2/23/2016. Discussion took place on the rabies certification paperwork. Riley stated there is new legislation related to the paperwork.

A timeline was discussed for having the Warrant available for the July tax bills. White will speak with Assessor Todd Haywood to request that the pickup data entry be completed by 4/1/2016. Discussion took place on the campground update in progress.

Sherman stated she is awaiting reimbursement from the Trustees of Trust Funds from the Revaluation and Bridge Replacement and/or Repair Funds. Additional payments are due on the Whittier Covered Bridge but are still awaiting reimbursement from the State of NH DOT.

Sherman stated that there was an issue with purchase orders submitted on larger projects that utilize funds from Capital Reserves and Expendable Trust Funds. The auditors will be making adjustments to correct the bottom line. Discussion took place on how to handle them in the future. It was agreed that the purchase order and competitive bidding process still be followed per the Purchasing Policy but to keep the requisition separate from the accounting system.

Sherman stated that she is waiting for vendor paperwork for Bauen Corporation. White stated that the Highway Garage Addition was not put out to bid so the paperwork was not received or requested.

Discussion took place on the process for returned checks.

A brief review of the past audit deficiencies took place.

Riley stated that he is unavailable during the Election on 2/9/2016. Morgan and Freeman stated that they are available to be present as needed.

Discussion took place on a job fair for the summer recreation staff. The Board reiterated that no one is allowed to begin work without the proper paperwork. Discussion took place on advertising positions and the hiring process. White stated that the Board of Selectmen has the authority to hire and terminate.

Discussion took place on the permanent personnel files. Sherman stated that she and White will be working on separating out any medical related documents from the files. Brief discussion took place on the samples collected by the auditors consisting of eight employees of which only one had to be updated.

Sherman, Skehan and Merrow were dismissed at 4:00 PM.

Brad Harriman, Public Works Director, entered to review the recent correspondence received on the Whittier Covered Bridge. Pay request #13 has been submitted but the pay request has been amended per Hoyle, Tanner & Associates' recommendation. Discussion took place on the status of outstanding items and additional work that has been completed that was not agreed upon. Harriman was advised to follow the recommendation of Hoyle, Tanner & Associates.

Being no further input, the workshop was adjourned.

Adjourned at 4:12 PM.

Richard H. Morgan, Chairman

Franklin R. Riley

Robert C. Freeman

To be approved 2/8/2016