

Alburgh Select Board & Auditors Meeting
Tuesday, 2/21/17 @ 6:00 PM
Municipal Conference Room

Present: Select Board Members Tyler Gotshall, Robert Creller, Chuck Pease, Alton Brusio, Lee Kimball
Ass't Town Clerk Danielle James Choiniere
Auditors Earl Knudsen & Corinne Russin
Guest Terry Tatro

Meeting was called to order by Chair Tyler Gotshall at 6:04 PM.

ADJUSTMENTS TO AGENDA

None.

DISCUSSION

Corinne stated adjustments are being done to make sure revenues and expenditures have accurately been applied to the correct fiscal year. She recommended traceability and better notes when journal entries are performed in the NEMRC system.

Alton asked if line items posted in the wrong closed fiscal year can be corrected, and Corinne confirmed they can. He also said detail transaction dates were easy to spot in the wrong fiscal year, but Corinne said sometimes those transactions can be misleading: either the date they were physically posted, or the date when they *should* have occurred.

Corinne said Town Clerk Donna Bohannon was working on syncing the town's budget software with the auditors' corrections. Tyler remarked the auditors' report and NEMRC reports have different numbers which makes it very confusing. Alton and Lee asked if the town report required four columns, to which Terry Tatro said the public asked for four columns.

The Select Board wondered why the NEMRC budget figures were not right. Both Corinne and Alton said it's nothing new, but the Town is getting better at finding and correcting mistakes. The board also talked about getting more NEMRC training for office staff and looking more diligently at line items at least quarterly.

Earl Knudsen said he's unwilling to run for the 3-Year Auditor term, but is game to be appointed for one year as needed. This was his first year and he audited 2015-16 accounts payable, randomly selecting 98 invoices to see if the cleared checks matched what the town was invoiced for. He could verify 94 of the invoices, the rest couldn't be found within the time frame he was in the office, but were for small figures that were often monthly fixed sums. He recommended more organization within the office, and that checks be filed in a consistently timely fashion. He was overall pleased with his findings.

Terry announced items in the Town Report were very confusing, that expenditures subtracted from a column of revenues equated to a huge surplus that wasn't the case.

Tyler asked Corinne for any other recommendations she had. She said better standard operating procedures, tracking journal entries was one of them, and the third auditor Barbara Baker had others, but she couldn't attend the meeting. Alton said input from the auditors could be brought up at any time.

Tyler said once a month he'd like to get a line item report to look at. The other members agreed.

Terry Tatro asked for years why the books are not audited sooner. Corinne said the checkbooks were not reconciled. But she does reconcile them now monthly, and it's one of the treasurer's major goals to have auditing done sooner. Tyler said NEMRC reports were so inaccurate, it was time consuming for the auditors to have to produce their own reports.

Tyler inquired on installing standard operating procedures (SOPs) and Lee remarked the board, auditors, and office staff should work on them together. He also asked about how roughly 1/3 of the transfer station revenues did not show up in a NEMRC report, and Corinne explained they found the discrepancy by looking at the credit union statements.

The auditors then left the meeting.

Lee stated the recycling containers at the transfer station were in terrible shape. Options were to weld them or purchase new ones. At least one garbage container also needs TLC. There's a window of about two weeks before they're needed at the transfer station. The board wanted to see if Dana Sweet would be able to fix what containers were on his site.

Billy Duchaine of the Highway Department is a welder, but the town's machine isn't portable, which makes bringing the containers to the highway garage more difficult. The board decided to see if welder Stan Jesberger would have a portable unit available to borrow.

Lee also asked about a C&D box that has been sitting in Highgate for two weeks awaiting transport back to Alburgh. He said it wasn't holding transfer station operations up, but was coming close. Tyler reiterated that hauler Jimmy Blair stated in the past to the board his price to haul was low, but at the mercy of his schedule. Lee asked if another man could be used to haul boxes when Jimmy was too busy, or if a highway truck could be equipped to haul it.

The board made no motions.

VISITOR INPUT

None.

ADJOURN

Chuck Pease motioned to adjourn the meeting at 7:15 pm, Robert Creller seconded the motion. All in favor, meeting was adjourned.

Respectfully submitted,

Danielle James Choiniere
Alburgh Assistant Town Clerk

These are draft minutes not scheduled for approval until the next meeting, February 28th.