

Received
December 16, 2014
Laura Halloran
Assistant Town Clerk

Morris Board of Finance
Minutes of the December 10, 2014 Regular Meeting

The meeting was called to order at 7:05 pm. Barbara Burch, Ed Dorsett, Tracy Martin, Lisa Weik, and Larry Sweeney, Selectmen Phil Birkett and Vinnie Aiello, and members of the public were in attendance.

Motion by Barbara Burch, 2nd by Tracy Martin to seat Ed Dorsett for Ron Emanuel.
Motion carried

Motion by Ed Dorsett, 2nd by Tracy Martin to seat Barbara Burch as Chairman Pro-tem.
Motion carried

Motion by Barbara Burch, 2nd by Ed Dorsett to seat Tracy Martin as Clerk Pro-tem.
Motion carried

Election of Officers for 2015:

Board of Finance Chairman

Ron Emanuel was nominated by Barbara Burch
Scott Pottbecker was nominated by Larry Sweeney
Voice vote:
Tracy Martin, Lisa Weik, Barbara Burch and Ed Dorsett voted for Ron Emanuel
Larry Sweeney voted for Scott Pottbecker
Ron Emanuel was voted as Chairman for 2015

Board of Finance Vice Chairman

Barbara Burch was nominated by Ed Dorsett
Scott Pottbecker was nominated by Larry Sweeney
Voice vote:
Tracy Martin, Lisa Weik, Barbara Burch and Ed Dorsett voted for Barbara Burch
Larry Sweeney voted for Scott Pottbecker
Barbara Burch was voted as Vice Chairman for 2015

Board of Finance Clerk

Tracy Martin was nominated by Barbara Burch
No other nominees were presented
All voted for Tracy Martin
Tracy Martin was voted as Clerk for 2015

Correspondence:

Motion by Larry Sweeney, 2nd by Barbara Burch to move item #6, meeting with the auditor, to item #5 on the agenda.
Motion carried

Marsha Marion, from O'Connor Davies gave a presentation and introduction to the Board of Finance regarding the audit for Year End June 30, 2104. She reported that an extension had been filed and approved and the town has until January 31, 2015 to complete and submit the audit with the state.

Ms. Marion spoke about COSO Controls in which town management puts in controls, and the town Board of Finance must make sure these controls are followed. There was an informative discussion concerning the function of the auditor and the Board of Finance. Expectations, reporting procedures, and timelines for expected audit completion, plus an overview of the role of the Board of Finance in regards to budget items and functions were also discussed. On several occasions Ms. Marion suggested that we contact our town attorney for clarification on issues that were brought up by the Board members. She will try to facilitate the Board's ability to hire legal council, as the board has been unable to do so to date. Ms. Marion strongly suggested that the Board of Finance use the Connecticut Handbook for Boards of Finance as a guide to the scope of the board's responsibilities. Board members were encouraged to bring any questions or concerns to her during the audit process, and board members shared concerns with inconsistencies in regards to accounting discrepancies and reporting concerning year end figures. Further discussion ensued regarding what to do with legal fees and the ability to control overspending in line items. Ms. Marion reported that any line items that were going over budget be brought to the attention of the Board of Finance immediately, and that attorney's fees were not exempt from that reporting, nor could they go on without end, as departments must remain on budget target and report to attorneys what money is available to them, so they can know how to proceed with their case(s). In any case, the Board of Finance must be notified of overages and approve them. Addition questions were raised and discussed, and the Board was also encouraged to email or phone her directly with any questions or concerns that may arise during the audit process.

Selectman Birkett also asked Ms. Marion about the potential need for a Forensic Audit to clear up the town accounts and bookkeeping. Ms. Marion replied that she would be looking closely at the books and if one was warranted would call in her forensic team. However, as the audit process is just beginning, it was premature at this point.

Correspondence:

The ADP payroll records were received and will be reviewed at the next meeting.

No general ledge had been received, and numerous requests have gone unanswered.

Email from the 1st Selectman regarding the use of town emails was received and will be discussed at the next meeting.

The budget figures given to the Board of Finance had the dates as of 12/08/14, and December 31, 2014. It was supposed that the Dec. 31 date was inaccurate. The question of the Health Insurance premiums being 75% expended in department budgets and in some cases at almost 100% expended was asked of Selectman Aiello. He replied that he

had been told that the Health Insurance would yield a \$5,000 surplus, but didn't know how, when or why. Concerns were expressed over this expenditure, and the Board is seeking additional information on the Health Insurance Premium expenditures. Concern was expressed regarding the expenditures of the 2014-2015 budget.

Further Budget Review and additional agenda items were tabled until the next Board of Finance meeting.

Motion was made by Tracy Martin, 2nd by Ed Dorsett that the Board of Finance send a reminder to all departments that budgets are due to the 1st Selectman's office by January 9, 2015 and request that the Board of Finance be copied on those budgets so that we may begin review and start to schedule department meetings.
Motion carried.

Meeting dates were set for the year 2015. Motion to accept the calendar dates was made by Ed Dorsett, 2nd Lisa Weik.
Motion carried.

Motion by Barbara Burch, 2nd by Tracy Martin; to send in meeting schedule as an attachment and note that we did not receive the package from the town clerk's office regarding the schedule of meetings sent on Oct. 1, 2014.
Motion Carried.
(see attachment)

Motion made by Ed Dorsett, 2nd by Barbara Burch to add to the agenda Discussion, for special meeting in December.
Motion Carried.

Motion by Ed Dorsett, 2nd by Barbara Burch, to hold a Special Meeting of the Board of Finance on December 17, 2014 at 7pm.
Motion Carried.

Motion by Lisa Weik, 2nd by Larry Sweeney to adjourn at 9:42 pm

Respectfully Submitted

Tracy Martin
Clerk Pro-Tem/Clerk
Morris Board of Finance