

**Town of Brookfield
Selectmen's Meeting
Town Hall, Kitchen
Monday, October 1, 2012**

Mr. Comtois called the meeting to order at 9:04 am in the Town Hall kitchen and led the group in the Pledge of Allegiance. Other members present: Rudy Heller and Nicholas Thomo.

Camera Operator: None

Press: None

Public: Mary Lou Knight (Advisory Committee), Donna Wentzell (Assessor), Holly Chisholm (Assessor, Water Dept., Police), Betty Benoit (Town Accountant), Sheila Frangiamore (Treasurer), Brenda McElroy (Tax Collector), Mike Seery Town Clerk

Since this was a Special meeting, the normal beginning of the meeting was waived.

Agenda:

1. 9:04 am REVIEW AUDITOR'S REPORT & MANAGEMENT LETTER

Below are some of the points that were raised during the meeting:

- a. (Material Weakness Report/Reconciliation #1): Betty (Accountant) has received reports from July 2011 and August 2010 and is trying to get the cash recorded. She is working on developing a system to "close gaps". There will be a "good six months" before she has the full reconciliation.
- b. Tax Collector, Treasurer, and Town Accountant are meeting routinely every Monday morning as a Financial Team. Have initiated new programs that will make things better but some issues are 10 to 15 years old.
- c. Treasurer meets with the auditor frequently;
- d. Discussion of having an integrated computer system. All agreed this would lighten the load of manual entries and save time from making duplicate entries. Possible to replace "Camma" program (free, state-provided software) with "Vadar" which is cloud-based and has better customer service now. This will require an investment and learning curve. Mr. Heller made the motion to make a major effort to consolidate the financial team into one integrated computer system; Mr. Thomo seconded; so voted. Betty will talk with other towns that use Camma (Holland & Brimfield); Rudy will initiate contact with Vadar.

e. Water Department/automated reading. Currently, Holly does the billing and collecting but not the reading. Every year this is in the management letter but the department is so small and there is no funding for a solution. There was some discussion of having a Town Collector instead of a Tax Collector (Town Collector would collect ALL taxes including Water fees) but under the current system, this would be too difficult as there would be no way for the person collecting (other than Water Dept.) to calculate any interest due.

f. Having A Financial Policies and Procedures Manual is important. Sheila said that under GASB inventory regulations, an actuarial valuation is needed. The auditor told Sheila that the Town should hire an actuary to come to Brookfield for the first time and she agreed that this needed to be done correctly the first time. It would be easier and less costly after that. The actuary would plan potential costs of retirement, benefits, etc. Nick will see if he can get copies of other town's manuals for Betty and Sheila to review.

g. Landfill post closure care cost: Rudy said that costs are coming up and that the Town should begin to put away a share of the revenue from the solar project to help pay for these costs. Steve asked Donna to remind the Board of Health that they need to comply with the post-closure case costs and should begin planning for these costs. They should also advise the Selectmen when they have their plan formulated

h. Personnel Files: There personnel files in several offices. The Selectmen's office and the Treasurer's office have now combined their files and the health information is now separated from the other information. Under the contract with Kopelman & Paige (K&P), job descriptions have been re-written. Progress will be slowed now because of the loss of Brian Tessier as Chairman of the Personnel Board.

i. Receivable Taxes: Sheila, with the assistance of volunteers and Jeff Ugino of K&P, has made considerable progress. 3 cases are "land of low value". Brenda just added 10 cases to the schedule and is having very good luck with getting people to pay their outstanding balances. She is considering a "one day tax amnesty day" for those who have amounts prior to 2005 with so much interest due but she'll have to check into the legality of this first and may need an article on the November 1, 2012 Special Town Meeting (STM) Warrant. Brenda is putting the Keaton property into tax title and Sheila will put the G.L. Finney into tax title so that the Town can continue the Brownfield project with this land. There was agreement to having an article on the 11/1/12 STM Warrant to take this land in lieu of taxes, if legal. Sheila will check with K&P.

j. Student Activity Accounts: The Financial Team is working with the school to resolve this issue.

Other:

Cash Safety: Brenda asked the Board where she should put the cash box when she can't lock it up in the Treasurer's office. The Selectmen asked the Town Clerk to give the Tax Collector the combination to the vault and he agreed.

Interviews for Municipal Clerk: Donna asked the Board to consider how they will handle the interviews tomorrow for the Municipal Clerk position and suggested that they have a list of questions that would be asked of each person. It was agreed that the following would be the schedule.

1. The applicant would be given an opportunity to make a statement(s);
2. The Board members would individually ask their questions;
3. The applicant would then ask his/her questions of the Board.

It was also agreed that the applicants would be asked to wait outside the Banquet Hall until after they have been interviewed then they may stay and watch any other interviews.

ADJOURNMENT:

At 10:35 am, Mr. Heller moved to adjourn the meeting; Mr. Thomo seconded; so voted.

Respectfully submitted

Donna L. Neylon, Administrative Assistant

Approved: October 16, 2012