

# Minutes of Duly Warned Meeting of the Fair Haven Town Auditors

Fair Haven Free Library  
Monday, May 15th at 5:33-6:52pm

**Attendance:** Glenn Roberts (auditor), Lillian Billewicz (auditor, Mike Stannard (auditor), Johnny Billewicz (resident)

## Agenda:

- Discuss, motion, and vote on a chairperson of this year's elected auditors: It was quickly obvious that with all three elected auditors present, we had reached a quorum. There was immediately a motion from Glenn Roberts to nominate Mike Stannard Chairman of the auditors for 2023. It was seconded by Lillian Billewicz and Mike Stannard was nominated Chairman.
- Review of State Town Auditors statute, scope, protocol, and checklist. (ie. funds legally acquired)
  - Lilian presented the Title 24 Document, Chapter 051, subchapter 002 "Town Treasurer; accounts; and audits and pointed out the importance of (d). "Town treasurer's roll". She pointed out that we are statutorily required to present our audit by June 30th. There was a discussion that this is not realistic in a situation where there had been only one auditor for many years and that we would do our best to present our report asap.

-Lillian Billewicz suggested that we bring to the Select Board's attention that it is required by law to complete the Internal Finance Controls Checklist for Municipalities.

-A discussion followed where all three auditors came to a consensus that we must ask to produce the signed controls check lists.

- The three auditors came to a consensus that we must Inform the board and Joe to have the treasurer, Sharon Adams produce Internal Financial Controls checklist for the last 5 years.

- Develop a "documents to audit" list:

1. Reserve accounts, tax sales, grants

-The three auditors came to consensus that we must audit what is listed in the annual report for each reserve account vs. what funds are available. (i.e Page 24 of the Annual report municipal building line item)

-Municipal buildings, fire equipment, streets and sidewalks

-Grants: We have requested from Alizabeth Ambuhl on 3/16/23 the grants, date of origin, reimbursable / nonimportable, municipal, sidewalk, park and ride, salt shed, police grants.

-There was an agreed upon concern amongst all three auditors that we (Town of Fair Haven) could

be held accountable for recapture of funds used from grants that do not finish completion by the deadline. (December 14th selectboard meeting vote to allocate 80,000 in ARPA funds).

-Lillian requested check register and deposit reports from July 1, 2021 to June 30th 2022 and was referred to a public records request.

-Glenn made a motion to have Lillian write a certified letter to the treasurer explaining the above email response, and was seconded by Mike Stannard. Lillian will write the letter by the next meeting to be signed and delivered.

- Discussions were decided with consensus that we also need to audit Warrants for last fiscal year.
- Discuss and record all documents currently requested and their status:
  - It was noted that we received requested warrants before the municipal building moved, but no others to date.
- Discuss any findings from audited documents, to date:
  - VMS Invoices have been requested and we await them.
- Discuss and make decisions on work distribution:
- Discussion of items to bring to the attention of the select board:

-There was a motion from Glenn to have Lillian write a certified letter to the Town Manager and treasurer. a letter requesting documentation and an explanation of what funds are, or will be, paying for the unexpected abatement of asbestos in the municipal building.

-The role of auditors to express concern for care of equipment and vehicles was discussed with no conclusion. Mike Stannard agreed to research this question and report back at the next meeting.

-There was concern amongst all three auditors that there was allegedly a shut-down of 010 spending last year.

-Lillian Billewicz noted that in this fiscal year's warrants, some line items are over-budget for the fiscal year as of May.

\_There was consensus that the three auditors get on the agenda for a July meeting to provide an auditors update. Mike Stannard agreed to do this a.s.a.p.

- Discuss and vote on a time and date for a future meeting:

-It was discussed that we should meet again in Early July and prepare a statement for a late July update to the select board.

**Prepared by Mike Stannard, Auditor (June 26, 2023)**