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SEP 19 2019

TOWN OF WINCHENDON, MA

MINUTES: Audit Committee Meeting - Tri Board Joint Meeting
Monday, December 10, 2018 at 7:05 PM

WINCHENDON TOWN CLERK

Meeting was called to order at 7:05 with the pledge of allegiance.

Attendance: M. Ward, M. Barbaro, R. Doucette, D. Fronte, C. Casavant.

Invited Guest: Tony Roselli of Roselli and Clark Accounting Firm

New Business: Mr. Roselli update on Management letter which included department audits.

Another very good profitable year, 10% is a good place to be (Tier 2 rating). Forecast budget to actual has 850,000 exp turned back. The Town Chapter that began 2012 is closed. New challenges will be new Superintendent and Town Accountant.

-Treasurer should look into accounts with higher interest rates or short term CD's

-Abatement info should be sent to both Collector's and Accountant's for review. Corrected at this time.

-Compensated absences caught up and corrected. School corrected included payroll costs. Practice to charge all expenses to budget - now gong. Mr. Kane inquired about Spec. Ed accts which go negative. Mr. Ikonen advised accts are encumbered which carries negative acct for much of the year.

-School grant reconciliation still a finding. School is working with DESE & Abrams group. FY16, 17, & 18 have been submitted, now going back to 14 & 15. Moving forward monthly grant meetings to go over spending receipts and reporting. Dr. Ward asked if any idea if we have to return \$, Mr. Ikonen advised no returns at this time. School wide plans, now resolved. Federal grant reporting new template is available for new project in the coming year(s).

-Community Dev Block Grant - DHCD audit found mismanaged by MRPC. Since finding MRPC has been replaced with Breezeway which works out of Town office 2x per month. Cristian - any look into community grant writer/admin? Mr. Hickey not looked into yet. Mr. Roselli good idea maybe explore regional admin. Mr. Kane asked what kind of oversight should we have? Mr. Roselli process now is working with in house records and Breezeway. Mr. Murphy how much did we may MRPC, any refund? Figures unknown at this time, would need to look up.

-School Lunch program had a good financial year in 18 with good controls. Each school should purchase a safe or the policy should be amended. Turnover form now prepared by Treasurer should be prepared by food service. Revenues bumped up offering in classroom breakfast and supper which is reimbursed by Federal Grant. Treasurer receives on-line pymts which needs to be reported back to school.

-Town Clerk 5 stars all around with controls and procedures. Largest revenue is dog licenses. Suggested securities with locking door and window have already been corrected. Follow up on recommendations with departments with upcoming audit.

Discussed open Gov Dashboard as seen on other towns. To show more details to community.

Town meeting timeline and schedule given out - meeting scheduled for 5/20/19
Mrs. Anderson discussed how BOS voting on draft before Fin Com. Mr. Hickey is consulting legal on possible joint meeting to discuss and vote on draft. Make more sense to cover all questions at once.

Committee comments: Mr. Vine - Thank you Mr. Roselli and audit team. Christian - Thank you for understanding and getting to know our community. Mr. Roselli it has been a pleasure getting to know community and we are here to help. Mr. Barbaro - Thank you and also to our staff that follow the recommendations.

MOTION to adjourn at 8:22 pm. Seconded Vote - unanimous aye.

Minutes approved September 16, 2019 3-0-1