



Supervisor O'Brien then read the following Statement:

S-T-A-T-E-M-E-N-T  
DAVID O'BRIEN  
DECEMBER 2018

To ensure perspective I would first like to ensure that people understand Town Governance. The Town Board elected by the residents governs the town in accordance with laws set in New York Town Law and the New York State Constitution through Town Board Meetings. They are not Open Town Meetings allowing active participation as in neighboring states. New York Town Law states that public participation is allowed only through Public Hearings and Public Comment at meetings. It has been the Town Board Preference to allow some public participation.

The financial operations of the town are set out by New York Statute and guidance set up by the New York Comptroller's Office. The Town has little leeway in the structure of financial operations and the Town Supervisor is the Chief Fiscal Officer of the Town. He may designate a confidential secretary or bookkeeper to perform the financial functions.

At times the Comptroller's Office conducts a full audit of the town. In the past 25 years we have had four full formal audits and several spot audits as well as submitting full Financial AUD's annually to the Comptroller. The most recent full audit completed in 2014. The auditor spent about 3 months at the Town Hall auditing the Town of Hampton for the selected period of January 1, 2012, through June 30 2013. There was one auditor assigned full time and at times there were two auditors in addition to the Audit Supervisor being present at times. In the first two months the Auditors spent about two months reviewing the operations of the Town Clerks Office, Tax Collectors, Highway Operations, Supervisor to include records and financials, town operations, policies, procedures, town laws, minutes, committee information and operations, web site, correspondence, and interviewed selected elected and appointed officials. In addition, they reviewed in detail all the financial operations of the Town similar to an Independent Audit reviewing check books, general ledgers, check books, deposit slips, receipt books, ledgers, monthly warrants, financial statements, invoices, personnel records, and traced all transactions from start to finish. During this audit they also received assistance from their support operations, supervisory and legal staff.

At the end of audit, an oral report was given to the Town Supervisor and the Bookkeeper on the minor findings. After their initial review which lasted about two months, they determined that the focus of their audit which would produce a written report was Justice Court Operations. Once they completed the review, their final report was forwarded for review to Comptroller legal staff, senior examiners as well as their supervisors. Once the review was completed the Town received a Draft Copy of the final report on Justice Operations for review and comment. The final report was issued to the town.

Oral findings and the audit report are attached. The audit showed no issues with the towns financial reports, budgeting process, and no suspicious areas which required referral to other agencies. The Justice Areas were mainly as a result of manual reporting. With the purchase of Court Software by the Town the issues were corrected prior to the issuance of the final report.

The Town of Hampton has been extremely fortunate to have elected and appointed officials whose attention to regulations, compliance, and detail have ensured we are compliant with State Law, Town Law and the Comptrollers guidance.

The results of this audit showed our long term Town Clerk and Bookkeeper dedication to the town and shown that they are extremely capable. They have given council and advice to the Town that is highly valuable ensuring they provide needed information to the Town Board for their deliberations. They have been truly exemplary and positive assets who have continued to have the best interests of the town and its residents.

Twenty-Seven years ago the current Bookkeeper, Kim, was asked by Walt Perry the then Supervisor to take on the role of bookkeeper to straighten out a mess created by the previous bookkeeper. She then served at least six additional supervisors, three of which are in this room. While she was not responsible for setting monetary policy she took direction from the town board on finance and budgets. While she understood the board had decision making authority, she let the Town Board and/or Supervisor know what the impact of their decisions were financially and what alternatives there may be to accomplish the same objective. She also was good at saying it was wrong. She consistently demonstrated how good she is at managing, protecting, and safeguarding the town's money.

On Friday morning Kim Perry, Bookkeeper, announced her intention to resign after the end of year books are completed. Her departure will have a huge impact on the town. Her reason was that the amount of time to do the job correctly has grown and now being asked to do more than the amount she is being paid is not adequate. Since she was the bookkeeper for twenty-seven years and that she is my daughter, she has requested a complete audit of the financials by the New York Comptroller's Office. I have contacted the Comptroller's Office requesting the audit. While discussing the request with me the examiner reviewed the results of the 2014 audit, our annual AUD, and our recent Tax Cap Audit. The first response was that based on this initial review and the conditions cited the situation did not raise any flags indicating an audit should be conducted. Respecting her request, I have filed a subsequent formal response for an audit. I received a response for the Chief Auditor that if they find a need for the audit the next time period it can be scheduled in mid to late 2019 based on their current schedule.

Supervisor O'Brien then read a resignation letter from Kim Perry, the Town Bookkeeper/Budget Officer. Copy of letter is attached.

On a motion of Councilwoman Taran, seconded by Councilman Weeden, the meeting adjourned at 7:25pm. All in favor Aye.

Respectfully submitted,

Rebecca S. Jones, RMC  
Town Clerk

# MEETING ATTENDANCE SIGN-IN

Meeting Date: December 27, 2018

~~Committee~~ <sup>Town</sup> Board: Special Meeting - Close the Books

Please **PRINT** your name and address clearly to assure the correct spelling in the minutes of this meeting.

1. Matthew Pratt
2. Bonnie Hawley
3. Ginny Kinsey
4. Artie Pratt
5. Renee Rountree
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_
19. \_\_\_\_\_
20. \_\_\_\_\_

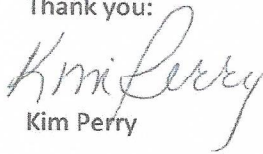
December 26, 2018

To the Town of Hampton Town Board and Town Supervisor:

It is with Regret that I resign my positions with the Town of Hampton effective 3/31/19. I have enjoyed serving the Town for the past 25 years, but the current job has changed and I do not have the amount of time necessary to preform the duties as required by the board and supervisor. I have given more of my time than the salary for the position warrants and do not feel right with the current financial situation of the Town to ask for a raise.

I have served the Town to the best of my abilities and I appreciate the opportunity I was give to do so for so many years with so many great people. I appreciate the current and past Town Boards and Supervisors and their commitment to serving the Town in the best interest of the people.

Thank you:

  
Kim Perry