

**MINUTES**  
**SELECT BOARD MEETING**  
**TOWN OF COVENTRY**

**Monday November 28<sup>th</sup>, 2016 at 5:00 p.m.**

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**Board Members Present:**

Michael Marcotte / Chairman; Bradley Maxwell; Scott Morley

**Town Officials Present:**

David Gallup/ Road Commissioner; Amanda Carlson/Select Board Clerk

**Guests:**

Paul Gillies; Jeff Graham; Leo Piette; David Barlow; Deb Tanguay; Sherry Bradley; Jeanne Desrochers; Israel Sanville; Don Whipple

**Press:**

Elizabeth Trail / Barton Chronicle; Chris Roy / Newport Daily Express

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- 1. Mike Marcotte called the meeting to order at 5:04 p.m.**
  
- 2. Executive session with the Attorney Paul Gillies and Auditor Jeff Graham pursuant to 1 V.S.A. § 313(a)(1) to discuss legal representation. *Anticipated time of executive session is estimated at 1 (one) hour.***
  - Mike Marcotte made the motion to enter executive session on the findings that premature public knowledge of the topics to be discussed with Attorney Paul Gillies would put the Town at a substantial disadvantage.
  - Motion moved by Brad Maxwell and Seconded by Scott Morley.
  - The Board agreed unanimously to enter executive session with the following people present: Mike Marcotte, Brad Maxwell, Scott Morley, Paul Gillies, Jeff Graham, Amanda Carlson.
  - The Board exited executive session at approximately 6:15 p.m.
  - No decisions reported by the Board.

**3. Approve the minutes of the November 21<sup>st</sup>, 2016 meeting.**

- Brad Maxwell made the motion to approve the minutes of the November 21<sup>st</sup>, 2016 meeting as written. Seconded by Scott Morley.
- Minutes of the November 21<sup>st</sup>, 2016 meeting approved unanimously and signed by the Board.

**4. Allow for public comment.**

- No public comment.

**5. Community Center rental policies.**

- The Board received written requests from the Facility Use Coordinator, Richard Lussier, for amendments to be considered.
- The Board agreed to amend the policy to include a section on bereavement, and edit the rental agreement to include the alcohol consumption rules stated in the policy. The documents will be edited and reviewed by the Board for re-adoption at the next meeting.
- Residents questioned possession of keys to the facility. The Board agreed that this needs to be examined and locks potentially changed so access can be monitored and key duplication registered. The Board agreed unanimously to discuss this at a future meeting and implement changes before the New Year.

**6. Upstairs Cleaning**

- No update at this time. Item tabled and no action taken by the Board.

**7. Select Board continued request of Delinquent tax collector to provide complete accounting of those issues. The reports should be from NEMRC software.**

- No report provided to the Board by the Town Treasurer. Treasurer not present at the meeting for comment.
- No action taken by the Board at this time.

**8. Delinquent Tax Collector's compensation**

- Mike Marcotte stated that the Delinquent Tax Collector is performing the duties in the Town Office, on the Town computer, using the Town's resources such as postage and stationary, during office hours while collecting the weekly salary appropriated to the Town Treasurer. Mike expressed that he does not feel that additional compensation is justified.
- Scott Morley stated that this is an annually elected position and compensation should be discussed at that time before an oath of office is taken. The Delinquent Tax Collector's position did not receive a budget line item and therefore it was understood that no additional compensation was expected when the position was filled.

- The Board agreed unanimously that the 8% penalty requested by the Delinquent Tax Collector would be denied by the Board and compensation reviewed in the new budget year and election term of the Delinquent Tax Collector at the Annual Town Meeting in March.

**9. Review income report from Town Treasurer from 11/20 through 11/26, 2016 complete with copies of corresponding bank deposit slips.**

- Report provided by the Town Treasurer to the Board for transactions processed from 11/21 through 11/28. Checks received \$372.01; cash received \$4.81; total income \$376.82.
- The Board noted that deposit slips were not provided. Town Treasurer was not present to comment.
- Internet banking summary was provided showing remote deposits made from 11/01 through 11/25. The Treasurer noted that an additional deposit made on 11/28 showed in the NEMRC based report but not on the internet bank report yet.
- Scott Morley stated that he and Jeff Graham had a conversation the previous week with the Treasurer, Cynthia Diaz, explaining to her that the Board was requesting all reporting be done on a calendar week. The expected steps and procedures for accepting and depositing monies received were also discussed with Ms. Diaz. The Board agreed that the Treasurer did not comply with the Board and Auditor's requests from that conversation.
- Mike Marcotte will be requesting an income report for July 1, 2016 until present day. He would like to examine the amount of cash reported as being received in the office to determine if it seems statistically low.
- Scott Morley stated that he would like to compare reports generated from the NEMRC cash receipts module with the Community National Bank deposit records and the petty cash for the same time period of July 1, 2016 until present day.
- The Board agreed unanimously to request the reports discussed and review at the next meeting.
  
- *Brad Maxwell departed the meeting at 6:40 p.m.*

**10. Discussion/action of completing an RFP for Coventry financial investments.**

- No update at this time. The Board quorum agreed unanimously to table this agenda item.

**11. Discussion related to beginning the next budget.**

- The Board quorum agreed unanimously to table this agenda item until reports are received from Auditor Jeff Graham.

## **12. Graham update.**

- Jeff Graham stated that tax payment confirmations are arriving in his office daily with an average of \$3000 per week stating taxes were paid in cash. Confirmations often include stamped tax bills marked paid by the treasurer, however method of payment is not indicated on bills that tax payers reported to be paid in cash.
- Jeff stated that there are still approximately 40 tax payers letters that have not yet been returned. He suggested to the Board that they enlist the help of Amber Baker from NEMRC software with the follow up to ensure a hundred percent of letters are returned.
- Jeff Graham stated he plans to be in the Coventry office the following day to complete a review of the vault and inspect the official grand list copies.
- The audit report from Graham & Graham is expected to be received this week and will be close but not precise. The report will be updated when the remaining responses from tax payers are received.
- Cooperation from the Town Treasurer has increased on the last two visits, however, there is still information requested that has not been provided to complete the audit.
- Mike Marcotte stated that he will contact Doug Lay from the State of Vermont to request the State's copy of the missing 2012 grand list. Once received Jeff Graham will compare this copy to the one kept in the vault to verify if differences are evident on the overall valuation.
- Scott Morley will continue conversations with Ernie Saudners from NEMRC to request reports on changes made to the 2011/12 and 2012/13 grand lists.
- Jeff Graham reported that for the two tax years audited he can confirm there is \$30,856.00 reported as paid in cash but unaccounted for as received by the Town. This total cash missing is for property taxes only and does not include potential cash received for land record recording, vital records, dog licenses and other town office fees collected.
- Leo Piette inquired about the accuracy of the Town reports from previous years. The Board agreed that this would need to be investigated once the audit report was received and once legal counsel was consulted.
- Chris Roy questioned the statute of limitations on investigations of fraud. Jeff stated that there are no limitations on how far back law enforcement is able to investigate.

## **13. NEMRC update.**

- No update at this time. The Board quorum agreed unanimously to table this agenda item.

## **14. Discussion of signing authority on checking and investment accounts.**

- No update at this time. The Board quorum agreed unanimously to table this agenda item.

**15. Other business.**

- The Board was notified of an ACT 250 hearing scheduled for December 14, 2016 at 5:30 p.m. at the Emory Hebard Building in Newport, VT. The hearing is scheduled to discuss Phase VI of the Landfill Expansion Project by New England Waste Services.
- No action taken by the Board.
  
- Under unanimous authority of the Board for Scott Morley to communicate with Ernie Saunders from NEMRC, and to remove access of the software from the Treasurer; Scott reported that he will be scheduling NEMRC to proceed as planned later in the week.
- All software access will be under the Boards supervision and direction once the modules are removed from the Treasurers computer.
- The Board stated that they will support the Treasurer to continue her duties; however, she will no longer have access to the NEMRC software and will need to work with the Board to ensure transactions are reported and recorded by the Select Board’s Office.
- The Board will work to outline policies and procedures for both the Treasurer’s Office and Select Board Office moving forward with the transition.
- The Board will request Lyell Reed attend the next meeting so the Listers Office is aware of the change and discuss how they would like to proceed and confirm what their plans were for a new data input clerk.

**16. Sign orders.**

Payroll	Week ending 11/26/16	\$ 1,656.26
Accounts Payable	11/05 – 11/29 Property Tax refunds	\$ 882.00
Accounts Payable	11/28/16	\$ 8,316.22
Accounts Payable	11/10 to 11/30	\$ 5,545.29
<b>Signed by the Board for the Treasurer to draw checks totaling</b>		<b>\$ 16,399.77</b>

**Meeting adjourned at 7:48 p.m.**

**The next meeting is scheduled for Monday December 5<sup>th</sup>, 2016 at 5:00 p.m.**

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**Michael Marcotte / Chairman**

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**Bradley Maxwell**

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**Scott Morley**

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**Amanda Carlson / Select Board Clerk**