

MIDDLEFIELD BOARD OF SELECTMEN

Middlefield Town Hall

March 29, 2010

Present: Robert Gazda, Larry Pease, Mary Courtney(absent)

Others: Sherry Venditti, Skip Savery, Wally Smith, Noreen Suriner, Maureen Sullivan, John Richardson, Marin Laurel-Paine, Laurie Lafreniere, Gita Jozsef Harris, Terry Walker, Allen Vint, Marge Batorski, Joe Kearns, Scott Artioli, Ed Vivier, Mitch Feldmesser, Richard Wade, Greg Winters(Scanlon Associates).

- Meeting officially opened at 7:30 p.m.
- Management letter (See attached) Greg Winters(Scanlon Associates), discussed current year comments and recommendations:
 1. Delivery of Goods: All supplies need to be delivered to town hall. If undeliverable, supplies should be forwarded to town garage.

Use of Credit Cards: Personal use dangerous. One Staples card issued for all. If others purchase directly from Staples, they should submit itemized bill.
 2. Budgeting Local Receipts: Town didn't meet budgeted estimated receipts. Recommends more accurate estimations.
 3. Familiarity with Financial Statement Reporting (Other Matter): Town Accountant has needed assistance in past to properly make adjustments in order for an accurate balance sheet to be prepared and used for the certification of free cash. All departments working together has made a definite improvement.
 4. Accounting/Financial Policies and Procedures Manual(Other Matter) Middlefield does not have a current and comprehensive accounting policies and procedure manual. Greg will send examples of manual policies designed for larger towns, which can be downsized and used for the town of Middlefield.
 5. Transfer Station(Other Matter) Transfer station receipts were not made on a timely basis. Update: Cathy is depositing weekly.
 6. Implement Regular Depart. Internal Audits(Other Matter) Departments need to continually work together. Outside audit recommended every two years for town this size.
 7. Expenditures(Other Matter): Appropriate documentation needs to be submitted in timely matter. Credit Card paym't questioned. Matter has been visited previously See #1.

8. Inventories(Other Matter) Inventory recommended. Inventory does exist for insurance purposes.

9. Tax Receivable Reconciliations (Other Matter): Considerable amount of time spent on Town Collector's receivables. Cama software responsible for this. Richard Wade understands system and works around it. Improvements have been made. Rich has been very proficient in collecting old taxes.

10. Deputy Collector Disbursements(Other Matter):Fees paid to the Deputy Collector were paid directly from this account without appearing on a warrant. Update: Town has changed the process and are now being placed on the town's warrant for processing.

- Stabilization funds & Free Cash amounts are healthy
- Revenue has fallen short.
- Discussions on overlay money, cemetery commission -perpetual funds usage.
- Definite improvement noted. If current state of employees exists, no problems are foreseen.
- Joe Kearns(Finance Co.) submitted revised annual town meeting warrant. Deadline for Selectboard to make any changes is 7 days before May 1st.
- Meeting was adjourned at 9:25 p.m.

Meeting minutes prepared by Suzanne C. Lemieux

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Larry Pease, Chairman Mary Courtney, Selectman Robert Gazda, Selectman