



TOWN OF
BROOKLINE, NEW HAMPSHIRE
SELECTBOARD

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*Minutes
Selectboard
Monday, May 13, 2013*

Selectboard members Darrell Philpot, Karl Dowling, John Carr, Susan Adams and Brendan Denehy were present along with Town Administrator Tad Putney. Also present were Brian Rater, Tom LaRoche, Keith Thompson and Ann Somers.

Minutes

John moved, seconded by Brendan to approve the public session minutes of April 29th. Voted yes 4-0; Karl abstained.

Sue moved, seconded by John to approve three sets of non public session minutes. Voted yes 4-0; Karl abstained.

Warrants

The Selectboard signed Warrant # 20 in the amount of \$983,896.27 and payroll in the amount of \$43,807.61.

Police Vehicles

Karl moved, seconded by Brendan to authorize Darrell to sign the lease-purchase documents for two 2013 Ford Interceptor Sedans. Voted yes 5-0.

2013 Budget

The Selectboard reviewed the expenditures through April. 35% of the budget has been spent. **Tad** noted that two quarterly payments have been made for Hollis Communications and SRLD. Also the deposit for the library elevator repair is included. **Darrell** asked for the revenue figures to be included in the future.

Safety Complex

Tad said there is \$4,000 in the operating budget to correct the ambulance bay doors. The plan is to have it done at the same time as the landscaping. As Jerry Farwell will be doing the landscaping at the police station, **Darrell** suggested we get a scope of work, get a bid from Jerry and follow the purchasing policy.

Conservation Commission

Darrell noticed that the conservation commission recommends Therry Neilsen-Steinhardt as an Alternate until March 31, 2016. The appointment will be addressed at the next meeting.

Town Website

It was noted that 2,460 people visited the website in the past month viewing 10,802 pages.

Minutes

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PSNH Poles

Tad completed the application for permission to temporarily attach flags to PSNH poles. **Brendan** said flags are also attached to poles on Mason Road. **Darrell** said the residents of Hobart Hill Road put flags up. He said we should keep the flags up every year through Labor Day. *Karl moved, seconded by John to authorize Darrell to sign the application. Voted yes 5-0.*

Recreation Commission

Rich Vertullo and **Tom LaRochelle** were present. **Rich** said the new board met last week. They are trying to get more vendors to provide all the food for Old Home Days so the members can spend more time on the events. Old Home Days will start up with the carnival on August 22. Events will continue through August 25th. They want to expand the softball and horseshoe tournaments. **Darrell** reminded them about insurance if liquor will be on the property. **Rich** will check with Chief Quigley to see if officers for the event are covered in the police budget.

Goals and Objectives

The Selectboard reviewed the updated Goals and Objectives.

Library

Elevator

Tad reported the library elevator should be operational by the end of this month.

Budget

Tad received an opinion from LGC on use of the library operating budget. LGC said the selectmen can transfer any amount of money from their operating budget to another budget.

Milfoil – Lake Potanipo

We received notice that Aquatic Control Technology will be chemically treating portions of Lake Potanipo on or about Monday, May 20, 2013.

Ambulance

The Selectboard signed the form to reappoint Wes Whittier and Lee Duval to the EMS Region II Council.

MRI Internal Controls Assessment

Tad submitted a summary of MRI's assessment of Brookline's internal controls (attached).

Chapel Rental

The rental agreement with Cornerstone Bible Church expires at the end of the month. **Rena** will have the revenue figures available for the next meeting.

Taxes

Tad checked with Eric at the SAU on whether they pay the tax on utility bills and other vendors. When they see a tax on the bill they call the vendor to verify the tax. Eric said they can only go back a year but found it was only feasible to go forward with the present bills.

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Non Public Session

Darrell moved, seconded by Karl to go into non public session under RSA 91-A: 3, II, e (litigation) and (c) reputation. Voted yes 5-0.

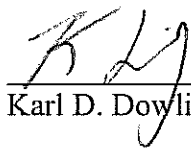
On returning to public session *Darrell moved, seconded by Karl to seal the minutes. Voted yes 5-0.*

Meeting adjourned at 8:10 pm.

Minutes submitted by Rena Duncklee.



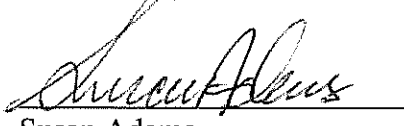
Darrell Philpot



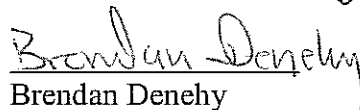
Karl D. Dowling



John J. Carr



Susan Adams



Brendan Denehy

To: Selectboard

From: Tad Putney

Date: May 13, 2013

Re: Summary of MRI Internal Control Observations/Recommendations

MRI has completed its “internal control” review, which was sponsored by Local Government Center. The review was designed to “identify strengths and weaknesses of (the Town’s) financial operations”. The following provides a summary of MRI’s 12 observations/recommendations, which begin on page 7 of their report:

- 1.) ***Cross training of town hall personnel*** – Consistent with other smaller towns, Brookline relies on a small number of individuals who conduct many tasks. Greater cross training of town hall personnel would allow for a more seamless transition when vacancies or extended absences take place.
- 2.) ***Segregation of duties for internal controls*** – The small staff size leads some employees to be involved in an entire process from receipt of funds through deposit or approval of expenses through payment, which can theoretically lead to transactions for personal gain without detection. MRI recognizes that adding staff to address this is impractical, but recommends a member of the selectboard could drop in to conduct a “surprise” audit of a day or week’s transactions.
- 3.) ***Bank deposits*** – Per RSA 41:29 VII “the Treasurer shall ensure that all monies remitted shall be deposited at least on a weekly basis, or daily whenever funds remitted from all departments collectively total \$1,500 or more”. MRI suggests that all collected monies awaiting deposit be stored in a locked safe or vault and that deposits should be made once funds have reached \$1,500.
- 4.) ***Accounting system*** – MRI finds that the town’s accounting process does not comply with the latest significant update of GAAP (SAS 112). Specifically, a monthly reporting protocol should include year-to-date tracking of revenues versus budget as well as showing encumbered expenses compared to budgeted amounts.
- 5.) ***Town policies*** – Three recommendations:
 - a. Have the “cash advance” feature on any town credit card deactivated.
 - b. Institute a policy for the disposal of surplus equipment or other items the town no longer deems useful.
 - c. Have all employees sign an acknowledgement form and return it for the recently adopted Credit Purchase Policy
- 6.) ***Computer/data backups*** – The expressed concern is being addressed by Sequoya through the use of offsite backups for all town computers, including the police department.
- 7.) ***Job descriptions*** – MRI recommends review of the personnel plan (recently done) and confirmation that job descriptions are up to date. Background checks on all potential employees are critical.

- 8.) **Secure areas** – Recommended that all entrance door locks be changed given the passage of time since it was last done.
- 9.) **Public welfare officer** – Records should be kept in a fireproof cabinet at the town hall. Individuals who receive gas should be signing off at the gas station and signed receipts should be cross-checked by the Welfare Officer and Rena to ensure the gas was purchased by the intended recipient.
- 10.) **Board of Assessors** - The expressed concern is being addressed by Sequoya through the use of offsite backups.
- 11.) **Road Agent** – Recommended the road agent work directly with the town administrator to receive approval for all projects prior to completion; provide greater check or balance
- 12.) **Transfer station** – Monies collected at the transfer station should be stored in a secure area until they are deposited. MRI suggests reconciliation between the fees collected and the receipts turned in. This latter recommendation is currently done.

Following a review of MRI's report, I recommend the following steps be taken:

- **Bank deposits:**
Work with department heads, the Treasurer, and Rena to ensure compliance with RSA 41:29 VII (deposits made when total proceeds exceed \$1,500). Monies to be stored in fire-resistant safe in Selectboard's office (safe made available following police department's move to new building).
- **Accounting system** - Review the SAS 112 findings with our auditor and enhance monthly reporting as advised.
- **Town policies** – Ensure cash advance feature deactivated on any town credit cards
- **Job descriptions** – Review and update job descriptions
- **Secure areas** – As part of town hall renovations, consider changing some locks/investigate cost of installing “key fob” system.
- **Welfare Officer files** – Once town hall renovations are complete, work with Welfare Officer to ensure files are kept in town hall.

05/13/13

Town of Brookline, NH
W#20-2013

Date	Num	Name	Memo	Amount
5/13/2013	44302	Positive Promotions Inc	W#20-2013	-368.79
5/13/2013	44303	PSNH	W#20-2013	-862.22
5/13/2013	44304	Reserve Account	W#20-2013	-4,000.00
5/13/2013	44305	Rodney C Woodman Florist Inc	W#20-2013	-44.50
5/13/2013	44306	Ross Jensen Carpentry	W#20-2013	-575.00
5/13/2013	44307	Sequoia Technologies Group LLC	W#20-2013	-4,053.61
5/13/2013	44308	Staples Contract & Commercial	W#20-2013	-260.08
5/13/2013	44309	Suzanne McLaren	W#20-2013	-2.00
5/13/2013	44310	Tad Putney	W#20-2013	-1,154.84
5/13/2013	44311	The Business Clinic Inc	W#20-2013	-424.35
5/13/2013	44312	The Cabinet Press Inc	W#20-2013	-36.80
5/13/2013	44313	The County Stores Inc	W#20-2013	-32.23
5/13/2013	44314	Town Hall Streams	W#20-2013	-250.00
5/13/2013	44315	Town of Brookline, Tax Collector	W#20-2013	-202,225.84
5/13/2013	44316	Town of Milford	W#20-2013	-250.00
5/13/2013	44317	Treas, St. of NH, COAF	W#20-2013	-258.00
5/13/2013	44318	Treas., State of NH-Dept. of Agric...	W#20-2013	-3,000.00
5/13/2013	44319	Treasurer State of NH-NHCI	W#20-2013	-211.00
5/13/2013	44320	Valerie Maurer	W#20-2013	-45.55
5/13/2013	44321	Verizon Wireless	W#20-2013	-160.04
5/13/2013	44322	WEX Bank	W#20-2013	-2,123.08
5/13/2013	44323	William Quigley	W#20-2013	-76.32
Total 1010 - General Checking Acc't				-983,896.27
TOTAL				-983,896.27

Daniel Phelps

Kj

Brandon Donnelly

John J. Cam

Shirley Polans

05/13/13

Town of Brookline, NH
W#20-2013

Date	Num	Name	Memo	Amount
1010 - General Checking Acc't				
5/13/2013	44257	2-Way Communications Service Inc	W#20-2013	-35.00
5/13/2013	44258	One Source Security & Automatio...	W#20-2013	-2,700.00
5/13/2013	44259	2-Way Communications Service Inc	W#20-2013	-160.00
5/13/2013	44260	A-F Fuels	W#20-2013	-150.41
5/13/2013	44261	Absolute Data Destruction	W#20-2013	-63.60
5/13/2013	44262	American T-Shirt Co of NH	W#20-2013	-151.00
5/13/2013	44263	Arcomm Communications	W#20-2013	-2,780.88
5/13/2013	44264	AT & T	W#20-2013	-34.37
5/13/2013	44265	B & S Locksmiths Inc	W#20-2013	-281.50
5/13/2013	44266	Big Green Recycling	W#20-2013	-14.00
5/13/2013	44267	BK Systems Inc	W#20-2013	-564.00
5/13/2013	44268	Brookline Library Trustees	W#20-2013	-17,534.00
5/13/2013	44269	Brookline School District	W#20-2013	-300,000.00
5/13/2013	44270	Charter Communications	W#20-2013	-205.00
5/13/2013	44271	CITGO	W#20-2013	-65.75
5/13/2013	44272	Craftsmen Press	W#20-2013	-511.00
5/13/2013	44273	D.C. Slocumb Co., LLC	W#20-2013	-1,625.00
5/13/2013	44274	DeMoulas Supermarkets Inc	W#20-2013	-50.00
5/13/2013	44275	Drescher & Dokmo	W#20-2013	-458.25
5/13/2013	44276	EMSAR New England	W#20-2013	-746.80
5/13/2013	44277	Ford Motor Credit Company LLC	W#20-2013	-20,695.50
5/13/2013	44278	Foundation Medical Partners	W#20-2013	-436.50
5/13/2013	44279	Geordi M Wahlen	W#20-2013	-85.00
5/13/2013	44280	Harvey Recycling of Fitchburg LLC	W#20-2013	-568.67
5/13/2013	44281	Hillsborough County Treasurer	W#20-2013	-45.38
5/13/2013	44282	Hollis/Brookline Co-op School Dis...	W#20-2013	-300,000.00
5/13/2013	44283	Hudson Trophy Co	W#20-2013	-340.00
5/13/2013	44284	Industrial Protection Services LLC	W#20-2013	-3,232.50
5/13/2013	44285	John Leslie Consulting	W#20-2013	-20.00
5/13/2013	44286	LexisNexis	W#20-2013	-50.00
5/13/2013	44287	Liberty Supply Inc	W#20-2013	-110.00
5/13/2013	44288	Massachusetts Dept. of Revenue	W#20-2013	-352.00
5/13/2013	44289	MD's Trash Removal Inc	W#20-2013	-257.75
5/13/2013	44290	Metropolitan Life	W#20-2013	-1,700.00
5/13/2013	44291	Monadnock Mtn Spring Water Inc	W#20-2013	-85.50
5/13/2013	44292	NFPA	W#20-2013	-56.20
5/13/2013	44293	NH Dept. of Health & Human Serv...	W#20-2013	-502.00
5/13/2013	44294	NH Retirement System	W#20-2013	-27,095.01
5/13/2013	44295	NH Superior Repair	W#20-2013	-207.95
5/13/2013	44296	One Source Security & Automatio...	W#20-2013	-11,856.92
5/13/2013	44297	Patti Howard	W#20-2013	-9.85
5/13/2013	44298	Pepperell Community Media Inc	W#20-2013	-2,815.00
5/13/2013	44299	Physio-Control Inc	W#20-2013	-53,800.24
5/13/2013	44300	Pitney Bowes	W#20-2013	-24.99
5/13/2013	44301	Plodzick & Sanderson	W#20-2013	-11,004.50