

**Board of Finance
Regular Meeting Minutes
Wednesday December 18, 2013**

7pm Clifford B. Green Memorial Center

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TOWN CLERK, BROOKLYN, CT

1. Call to order: Gene Michael Deary called the meeting to order at 7:01 pm.

Attendance: Gene Michael Deary, Sandra Brodeur, Ken Dykstra, Kim Conroy, and Jeff Otto (7:10).
Absent – Andrew Dionne and Cassandra Leach.

Others Present – Rick Ives, Robert Kelleher and Sherri Soucy

2. Public Comment – None
3. Acceptance of Previous meeting minutes – 11/20/13 – Tabled to next meeting in order to allow time to read. Not all Commission members had received a copy.
4. Auditor presentation 2012/13 – Katherine McNair, CPA and Thomas O. Marien, CPA of O'Connor and Davies were in attendance and presented an overview of their Audit via handout and PowerPoint presentation.

Katherine McNair reviewed the highlights of their draft Financial Statements and draft Independent Auditor's Report on Communications of Other Matters Identified in the Audit dated 12/18/13.

Mr. Otto asked the auditors if they could get this report to the Committee earlier so that they can review it before their presentation in order to all any questions the Committee may have at the time of the presentation.

Discussion was next heard regarding the fiscal management of the Town of Brooklyn. Jeff Otto does not feel the bookkeeper, Dr. Berry, Cassandra Leach and Rick Ives are all the fiscal managers for the Town of Brooklyn. Further discussion ensued.

The Town of Brooklyn currently is on an extension to submit this report to the State of Connecticut until the end of January. They may, however, apply for another extension.

Jeff Otto would like this report and letter to be submitted to the BOE in order to allow them time to make some changes to the financial end of checks and balances.

Rick Ives stated they will begin to work on the deficiency of internal controls that have been mentioned in the Auditor's letter. Gene Michael Deary asked the auditors if they could be used as follow through for the Town with Best Procedures.

Gene Michael Deary would like the Small School teaser sent to him so that it can be reviewed.

The Committee will vote/review the Audit Report at their next regular meeting and possibly a special meeting in order to make sure they have an extension filed in time through February if needed.

Gene Michael Deary asked that anyone communicating with the Auditor to cc: him as well.

Sandy Brodeur asked if there were something that can be done to get the audit done without the need for an extension. Mr. Marien stated it's a matter of getting all the information together.

5. Selectman's report – Rick Ives stated that he is in the process of putting a posting the job for a Finance Director. He is asking the Committee for help on the selection process. He would like to put together a small Committee to work on this process. Gene Michael Deary agrees that the job needs to be posted and obtain applications from candidates for review. He further feels the BOE needs to have input regarding this subject. He would like to see as part of the selection process the BOE, BOF and Selectman working together. He also would like to have Hooker and Holcomb or O'Connor and Davies to help with the selection process.

Jeff Otto agrees with Gene Michael Deary; however he does not feel the auditors have to be involved.

Rick Ives will be attending the BOE meeting held this evening to speak with them regarding this subject and will explain that the Finance Director will be available if they would like their services.

Kim Conroy stated that she would like to review the auditor's comments from last year and compare them to this year and work on resolving the issues that need to get the controls put in place. She also feels this would help the BOE with their controls on the finances.

Further discussion was heard regarding the posting of the finance director position and the BOE's part in the selection process along with the proposed job description and information. Jeff Otto feels the Town should wait on posting this job in order to afford the new BOE members enough time to have discussions regarding this issue. He would like to move forward as soon as possible, but would like to have further discussions with the BOE.

Bob Kelleher commented that he does not know how a job description can be formulated without the help from the BOE. He feels the proposed candidate may not want to get involved in any dispute between the Town and the BOE.

Gene Michael Deary agrees with Jeff Otto and feels discussions need to be heard with the BOE. He suggested waiting until after next month's BOE in January to post the job in order to facilitate these discussions. He will make a request from the BOF to the BOE to review this issue and have it on the next meeting to review this topic and after the next meeting they can post the Finance Director Job.

Rick Ives continued with his report. The Recreation Building does have asbestos shingles and will need to be replaced. He is waiting to hear back from the Fire Department to see if they would use this as a training opportunity before the work is completed.

Kim Conroy commented on the Recreation Director receiving checks made out to him personally. She does not agree with this procedure and would like the checks made out to the Brooklyn Parks and Recreations. Rick Ives explained they are in the process of obtaining a credit card which would allow for a better tracking on a limited amount. Jeff Otto would like to see a credit card or some other vehicle that does not have the Recreation Director's name on it.

RFP for Town of Brooklyn's Website - Rick Ives feels this may fit into the budget. He feels it is very important they have a website that is user friendly and also for the Commission and Board members to be able to access it and communicate with each other.

6. 2013 - 14 budget discussion - Sandra Brodeur was confused by the difference of the new budget report as compared to the previous one and asked for an explanation of this transaction. Gene Michael Deary would like to see a new name on the reports when a revised report is sent in order to keep them straight.

Regarding capital equipment projects. Discussion ensued regarding if these are ongoing or closed out when completed. Sherri Soucy explained that the BOF votes on it in order to close the project out. Gene Michael Deary stated the expenditures will appear in the budget but not in the planning stages. Sandra Brodeur asked when these projects get closed out and the capitalizing or depreciating process begins. Gene Michael Deary asked if there could be some way to find out the status of these projects in order to be better prepared with these issues.

7. Discuss Liaisons

- a. Capital – Drew Dionne
- b. Education – Jeff Otto with discussions regarding the mentoring of this position with another BOF member. Sandra Brodeur volunteered to work with Mr. Otto in a mentoring position.
- c. Selectmen – Gene Michael Deary
- d. Fire Commissioners – Jeff Otto
- e. Resource Recovery – Sandra Brodeur
- f. Recreation – Kim Conroy
- g. Housing Authority – Ken Dykstra

8. Correspondence - none

9. Other business - none

10. Public comment – Jeff Otto spoke as a member of the public regarding a comment that he read in the paper about an ordinance change or policy revision regarding the cleaning of sidewalks. He would like the Selectmen to take in to consideration that there are some property owners who did not want a sidewalk, however they have one. This is an issue that needs to be considered.

11. Adjourn - Kim Conroy made a motion to adjourn at 9:20 pm

Temporary Clerk