

LONDONDERRY TOWN COUNCIL MEETING MINUTES

May 18, 2020

VIRTUAL MEETING

The Town Council meeting was held virtually.

Present: Chairman John Farrell; Vice Chairman Joe Green; Councilor Tom Dolan and Deb Paul; Town Manager Kevin Smith; Assistant Town Manager Lisa Drabik; Executive Assistant Kirby Brown; Absent: Councilor Jim Butler

CALL TO ORDER

Chairman Farrell called the Town Council special meeting to order and took a rollcall. Lisa Drabik also read the meeting guidelines into the record. This was followed by the Pledge of Allegiance led by Vice Chairman Green. This was followed by a moment of silence for all of those who serve us both here and abroad and for the first responders in Londonderry of the COVID-19 front lines and all of those who are vulnerable to the disease.

PUBLIC COMMENT

Chairman Farrell discussed the options for summer concerts and events. A few ideas have been passed along. A drive in theater type system. The idea was presented to them but it is Chairman Farrell's understanding that they weren't interested and it wouldn't work. Now they are looking to do something virtually for Concerts on the Common. With that, and other events, we have to look at what expenditures are going to be shared. Chairman Farrell asked Finance Director Justin Campo to look into it. Chairman Farrell also stated that Old Home Day will be looked at and the schedule will likely be altered.

Ryan Prudhomme, 33 Litchfield Rd, stated that he was calling in regarding the traffic issue in the north part of town. Litchfield and Stonehenge Rd. Prudhomme stated that there is too much traffic, signs don't work and he would like the industrial area and residential area to be separated. Chairman Farrell asked Chief Hart to look in up the amount of traffic is going through that area.

There was no other public comment.

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PUBLIC HEARING

There was no public hearing.

OLD BUSINESS

There was no old business.

NEW BUSINESS

Town Manager Smith brought the Council up to speed regarding the first responder stipend and hazard pay. This is something the Governor recently did when the state received money from the CARES Act. First responders are going to be receiving stipends of \$300 per week through the program. It is up to the municipality on how they are going to administer the money to police and fire. Smith stated that the town plans to pay them out in one lump sum at the beginning of July. The Council took a roll call vote to move forward. Council votes 4-0-0.

Chairman Farrell Introduced Resolution #2020-06, a Resolution relative to the acceptance of funds under RSA 21-P:43. Presented by Finance Director Justin Campo presented. Campo stated that this is part of the CARES Act. Campo stated that by accepting this, it allows the town to offset some of the unanticipated expenses, not overtime, for public safety which is the town has had to incur. Finance Director Campo stated that the town will have to show reimbursement for what has been paid.

Chairman Farrell introduced the presentation of prior year management letter recommendations. Finance Direct Justin Campo presented. See attachment.

Chairman Farrell did a couple of recognitions. Chairman Farrell recognized Mary Far, town resident and Trimmers Inc., for all of their hard work in the Kent Allen Forest.

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APPROVAL OF MINUTES

Motion to approve the Town Council minutes from May 4, 2020 made by Vice Chairman Green and second by Councilor Dolan. Chair votes 4-0-0 in roll call.

Chairman Farrell introduced the resignation of Tony DeFrancesco from the Planning Board. Motion to accept Tony's resignation made by Vice Chairman Green and second by Councilor Dolan. Roll Call vote 4-0-0.

Chairman Farrell stated that the Council needs to appoint a member to the CIP Committee. Vice Chairman motioned to appoint Chairman Farrell as the representative to the CIP. Second by Councilor Dolan. Councilor Paul stated that she would like to see new people on new boards. Chair votes 2-1-0.

Members of the Council gave liaison updates. Chief O'Brien and Chief Hart also gave updates.

The Council Discussed upcoming Council dates for the summer.

ADJOURNMENT

Motion to adjourn made by Vice Chairman Green and seconded by Councilor Dolan. Chair votes 4-0-0 in roll call.

Notes and Tapes by: Kirby Brown

Date: 05/08/2020

Minutes Typed by: Kirby Brown

Date: 05/25/2020

Approved by: Town Council

Date: 06//2020

Londonderry Finance Department

***268 B Mammoth Road
Londonderry, NH 03053
(603) 432-1100***



Justin W. Campo Finance Director
email: JCampo@LondonderryNH.org

Deborah Padykula, Controller
Email: DPadykula@LondonderryNH.org

Sally Faucher, Accounts Payable Clerk
email: SFaucher@LondonderryNH.org

Amanda Longo, Payroll Clerk
email: ALongo@LondonderryNH.org

Date: Monday May 18, 2020
To: Town Council
From: Justin W. Campo, Finance Director
Subject: Prior Years Management Letter Recommendations

At the previous Town Council meeting on May 4th 2020, it was requested that the Finance department provide a narrative to the Town Council regarding the previous two years Management Letter recommendations from the Town's Auditors, Melanson Heath & Company PC. I have provided the narrative to the action the Town has taken in response to these recommendations below;

Audit of July 1, 2018 through June 30, 2019 (Fiscal Year 2019)

Prior Year Recommendations;

- 1) Prepare for GASB Statement 84
 - a. The Finance Department has reviewed the implementation Guide that was made available in June of 2019. We have discussed the situation with the Town's auditors, as well as internally to ensure that we are properly prepared for the GASB 84. The standard, however, has since been delayed by 12 months by the Governmental Accounting Standards Board.
- 2) Monitor Results with Revised Fund Balance Policy
 - a. The decision to revise the fund balance policy is a decision that is made by the Town Council, the Finance department is in favor of increasing what is included in the Town's calculation for Fund Balance reserve. This current Fiscal Year, which has included a delay in the State budget and a world-wide pandemic, has proven why it is so important to have a healthy balance for the Town's Fund balance. This world-wide pandemic of COVID-19 is having and will continue to have an extremely large impact on the local economy and the Town's financials, which is a reason and benefit to having an increase in what is included in the calculation for Fund Balance.

Current Year Recommendations;

- 3) Ensure Compliance with Uniform Guidance
 - a. The town has worked to enhance our procedures to ensure compliance with the Uniform Guidance. The town departments that this applies to are working

together to ensure compliance and are preparing enhanced policies and procedures for implementation.

- 4) Improve Year-end Cut-off Procedures
 - a. The Finance department has proceeded to apply General and Sewer Fund cut-off procedures to the other funds the Town has. This recommendation originated from the Finance department originally posting invoices from a capital project fund, when they were paid since the funding did not come from taxation. This has since been rectified and the Finance department has proceeded in accordance with the auditor's recommendation.
- 5) Improve Classification when Bills are issued
 - a. The Town is working with the software company to improve classifications of when bills are issued. The Motor Vehicle billings to rental car companies are recorded to cash, the software is currently unable to account for the taxes and fees the state imposes and post the billing as a receivable. The Town Clerk department and Finance department are working together to find a resolution to this issue.

Audit of July 1, 2017 through June 30, 2018 (Fiscal Year 2018)

Current Year Recommendations;

- 1) Prepare for GASB Statement 84 and 87
 - a. The Finance department reviewed the GASB standards and discussed implementation with the Auditors and internally. The implementation guide for GASB 84 would not be released until June of 2019. Since this recommendation, the implementation for GASB 84 has been delayed 12 months, while GASB 87 which had an effective date for reporting periods beginning after December 15, 2019, this standard has since been delayed by 18 months.
- 2) Consider Expanding the Chart of Accounts
 - a. The Finance department expanded the chart of accounts as recommended by the auditors before they finished the audit. It was not effective however until Fiscal Year 2019. The Capital Reserve funds are segregated between the Town and School District in the Town's chart of accounts. This was done to better accommodate the flow of information to the Town's Basic Financial Statements.
- 3) Maintain Ongoing Summary of Tax Appeal Liability
 - a. The finance department works with the assessing department to ensure that there is an ongoing summary of the potential tax appeal liability and regularly discuss the impact of this.
- 4) Monitor Results with Revised Fund Balance Policy
 - a. See Fiscal Year 2019 Prior year Recommendations #2.

Melanson Heath & Company PC presented the Town's financial statements and management letter at the Town Council meeting on January 7th, 2019 (Fiscal Year 2018) and February 3rd, 2020 (Fiscal Year 2019). Both of these meetings are available on demand to view through the Local Access Television website (www.lactv.com).

Thank you,



Justin W. Campo
Finance Director