

## Minutes

### **Cornwall Board of Auditors Open Meeting**

Town of Cornwall, Vermont *via* Zoom

**January 21, 2021, 10am-12pm**

Present: Shawn Fetterolf, Kate Gieges; Sue Johnson

Absent: Ken Manchester

Assign Note Taker: Kate Gieges — 10:10

Call to Order—First Meeting of the Town Auditors for FY ending 6/30/20:

Shawn Fetterolf, 1/21/21 *via* Virtual Meeting — 10:16

“Share” Handouts *via* Zoom

Agenda

Minutes 1/30/20

Task List (rev 1/20-kaqq)

Meeting Notes Template

Election of Chair

Shawn nominated Kate; Kate Declined

Kate nominated Shawn; and 2nd

Shawn Accepted; Motion Passed — 10:17

Shawn Moved to Accept Minutes of FY19, 1/30/20, as presented

Kate 2nd. Motion Passed. Minutes Accepted— 10:19

Discussion: *see narratives below*

Shawn moved to Table the meeting, to resume on 1/28/21, at 10am

Kate 2nd. Meeting Adjourned— 11:43

### **Board of Auditor Nominations**

Ken Manchester's Term as Town Auditor expires this March, 2021.

Ken has expressed that he does not wish to run for reelection as an Auditor, though he would if we could not find another to fill the position.

Discussion: the Board of Auditors can be maintained with two active positions and one vacancy. We appreciate Ken's offer, but he does not need to continue for the sake of filling the seat.

Any new nominee needs to submit a “Consent for Candidacy” to the Town Clerk by 5pm, 1/25/21 in order to be included on the Ballot. If no potentials are identified and approached, the Board will operate with a vacancy. A nominee may be Appointed by the Selectboard at a future Date.

The Auditors will write a letter to Ken, expressing appreciation for his years as an Auditor, and relieve him of future obligation. However, his review of the near-completed Town Reports often uncovers errors and discrepancies that others have missed, and we invite him to review this year's final draft, as well.

## **Town Report**

Dedication: Talls'?

Committee Reports deadline was 1/15, and Sue has collected most, and will begin compiling the week of 1/26/21.

One petition was submitted for inclusion on the Warning by the Conservation Committee, to add money to the Conservation Fund.

Printing: Sue has contacted Greg at Print802, and he is prepared to work with our schedule.

Cover Color: Red

Pictures: Conservation Committee? HWD? CVFD? Sue has some, and we will ask if people have other pictures.

Pages: 2020 Report (FY19) was 76 pages. Full lists of births/deaths were excluded, and Charitable Organization Missions and Fund Request were listed, but narratives and reports were removed to a separate Handout.

2021 Report will continue with those reductions. Community Services will continue to have their letters/reports included; School reports will be determined.

Distribution: Sue had proposed mailing copies to registered voters of the Town, but the Selectboard voted against that, due to postage and printing expense. As in recent years, Reports can be mailed upon request, or picked up (contact-free) at the Town Hall vestibule, along with Charitable Organizations' Handout.

## **FY20 Financials**

Sue will provided Local Auditors with reports, the week of 1/26/21. There were no "surprises" or inconsistencies during the FY ending 6/30/20, and believes spending stayed within budgets.

A full Financial Audit will be conducted in 2021-'22, for the FY ending 6/30/21. This continues the span of three years between full Audits. In order to perform the FY21 Audit, data from the previous years is reviewed and included, so there is not real gap in the process.

## **Town Meeting — Warnings**

The Selectboard may decided to postpone the Town Meeting to a future date, allowing for more time to finalize budgets and conduct required meetings. This decision will be made by 1/29/21 in order to compile with warning deadlines.

This year, all Articles and Officials will be elected by Australian Ballot. The Town will use the Tabulator, and the Selectboard voted to mail Ballots to all on the Voter Checklist.

The Board of Auditors will continue to compile and prepare the Town Report according to a March 2nd Town Meeting date, and only edit the dates if the Meeting is postponed.

For a March 2nd Meeting: the Warning (Meeting date, Articles, Budgets, Auditor Report, and sample ballot) must be available 10 days prior, so a "Town Report Newsletter" must be mailed by 2/19/21. Sue anticipates having that mailed out by 2/12/21, and include information about obtaining copies of the full Town Report, any changes to Town Meeting Date, and how to get an Absentee Ballot.

Should the Town Meeting be postponed, all those currently servicing shall automatically have their terms extended until the new Town Meeting date. Tax Rates, Budgets, and other voted items will note be effected by a later Town Meeting date, as they apply to the FY beginning 7/1/21.

**Timeline:**

1/21 Kate .....type, distribute Minutes, Letter to Ken  
 1/26 Sue .....publish/post Auditor Meeting Minutes 1/21,  
 .....Warn 1/28, 10-12 via Zoom, and continue weekly until further notice  
 1/26-1/29 Sue .....compile reports, financial statements,  
 1/26-1/28 Kate .....research Talls' references  
 1/21-1/29 (Sue) ....determination of Town Meeting Date  
 2/1-2/5 Auditors....review Financials Reports, Budgets, Draft Auditor Report  
 2/2 .....*Selectboard Meeting*  
 2/12 Sue .....mail "Town Report Newsletter"  
 .....Town Report to Printer  
 2/19.....Town Report ready for Distribution/Pick-up  
 3/1-3/2.....*current* Town Meeting/Elections

**Tasks:**

Kate—

review Tn Rpts back to 1993 for involvement of T and Cy Tall  
 Draft letter of appreciation to Kenny  
*pending SB/Town Mtg Date*: revise Auditor Sched accordingly  
 type notes and email Minutes of 1/21 meeting

Sue—

notify Auditors of SB decision re Town Meeting Date  
 start new Report using 2019 document  
 review and send FY20 Fin Reports to Auditors

Shawn—

draft Auditors Report Letter  
 COVID adaptations, ...

**Next Meeting:**

Online Report Editing/Collaboration... ToC Google?  
 Auditors waive Pay

*Recording of Zoom session save to Cornwall "Cloud" Storage*

Respectfully submitted,

Kate Gieges, 1/21/21