

**Grand Isle Select Board**  
**Grand Isle Town Office 9 Hyde Rd, Grand Isle VT**  
**Minutes of the Meeting for Monday September 18, 2023**

**CALL TO ORDER:** Selectboard chair, Jeff Parizo, calls the meeting to order at 6pm.

**Board Members Present:** Josie Leavitt, Jeff Parizo, Ellen Howrigan, Jen Morway

**Board Members Via Zoom:** Couper Shaw

**Community Members Present:** Colleen Bushway, Ronnie Bushway, Lucille Campbell, Denise Abbott-Douglass, Emily Clark, William Shaw, Melissa Boutin, Sue Moquin

**Community Members Via Zoom:** Esther Blow, Sue Lawrence, Joe Longo, Mike Donoghue, Rick Brigham

**Add to Agenda:** Ellen Howrigan adds Fraud Policy to Old Business, Denise Abbott-Douglass adds Signs to Old Business, Denise Abbott-Douglass adds Fireworks to Old Business

**Review and Approve Minutes:** *Ellen Howrigan makes a motion to approve the September 11, 2023 minutes. Josie Leavitt seconds.* The selectboard and community members discuss adding a field under the call to order on the meeting minutes to signify who is attending via Zoom. ***No further discussion.*** ***Jeff Parizo calls the vote which passes unanimously.***

**Guests:**

**Rick Brigham- Sullivan & Powers:** Ellen Howrigan (Howrigan) explains that Rick Brigham (Brigham) is a CPA and partner of Fred Duplessis at Sullivan & Powers. Howrigan explains that there are questions from the last meeting that they would like to go over with Brigham. Howrigan says that one issue from the audit was the risk of the Transfer Station accepting cash only. Howrigan goes on to explain the measures the Transfer Station is taking to provide the option of paying by card and that the new POS system will soon be up and running. Howrigan says Fund Balance Entries was next on the list and has been corrected. The next item is General Journal Entries, Howrigan asks Brigham how the Selectboard can best address the authorization for General Journal Entries. Brigham explains that their recommendation is to ensure there is a second set of eyes reviewing all General Journal Entries, that the person who is reviewing should then initial what they have reviewed to document that control. Brigham says that he has seen many different people in the role that authorizes General Journal Entries, sometimes being a Town Manager or a board member that has financial knowledge. Josie Leavitt (Leavitt) asks if the person doing the authorizations can be anyone, asking further if it could be the Assistant Town Clerk/Treasurer. Brigham says they prefer it to be someone not directly involved in the accounting. Brigham says they prefer the person authorizing General Journal Entries to be a higher level than the position posting the entries. Jennifer Morway (Morway) asks if they prefer it that it is always the same person authorizing, Brigham says yes. Brigham notes that there should be good back-up documentation that lets the reviewer understand each entry. Brigham says that many places have a monthly listing of all journal entries off the NEMRIC system provided to the person authorizing and go through all back-up documentation to make sure that the entries have been reconciled, to which the person authorizing the entries then sign-off on them. Morway says they currently have the assistant town clerk/treasurer

authorizing the general journal entries, asking Brigham if that is something he would not recommend. Brigham says that if they do not have a higher level person to do the task, that having the assistant do them is better than not having them done at all. Morway explains that each board has the town treasurer verifying their boards' journal entries and asks if they need to be authorized by the same person that authorizes the general journal entries. Jeff Parizo (Parizo) says the town treasurer can remain the second set of eyes for each of the boards journal entries, but that for the General Journal Entries coming from the town treasurer, he thinks the selectboard should be the second set of eyes for that authorization. Howrigan says the next item was Fraud Policy and says that has been addressed. The next item is Fraud Risk Assessment, Howrigan asks Brigham how best to tackle this. Brigham recommends that the town invite a few members from within the structure of each organization and have a meeting to discuss where they feel there are opportunities for Fraud to occur within their organization, what controls they might have in place to mitigate risk, and what controls they might put in place to further mitigate risk. Brigham says he will send Howrigan some outlines for Fraud Risk Assessment. The next item is the diesel fuel tank, Howrigan explains that Ron Bushway (R.Bushway) has begun keeping track of the use. Brigham says that keeping track of the gallons used and comparing that use with the mileage on vehicles. The next item Howrigan lists is Investment Banking Policy, which the selectboard says they are currently working on. Procurement Policy is the next item, Howrigan says they are working on this with VLCT. Uniform Guidance Policy is the next item, Howrigan explains that there is a lot under this item- Conflict of Interest, Financial Management, Payment Cash Management, Uniform Guidance Procurement, Compensation Policies, Relocation Cost to Employees- noting that this does not apply to our town and need to know how to handle that, and Travel Cost Policy. Brigham says he will send Howrigan samples for the Uniform Guidance Policy. Brigham explains that Uniform Guidance Policy is for the benefit of federal grantors. Brigham says he thinks the Procurement Policy is the most important of all the policies to address. Brigham says for Relocation, create a memo that explains that they do not relocate and thus do not use federal funds for this issue, that addressing it is important. Parizo says he can integrate Relocation into the Personnel Policy. Howrigan asks if they can add travel Costs Policy in there as well, Parizo says yes. Brigham notes that they should think of the policies in terms of federal grants. Howrigan asks what documents they need to create a credit card policy, Parizo mentions that they have the town attorney reviewing the credit card policy created using the VLCT template. Accounting for marriage and dog licenses is the next item, Howrigan says that Melissa Boutin (Boutin) has taken care of that. Budgeting for School District Reimbursement and Expenses is the next item, Parizo explains that they now have an MOU with the school and is being budgeted as a revenue and expense. The next item is Budgeting for Delinquent taxes and Highway State Aid, Boutin says that has been corrected. Accounting & Procedures Manual, Leavitt says they are working on that. Brigham explains that because of the time involved with creating this manual, it often is not completed, explaining that they recommend that they be completed for ease of on-boarding new employees and ensures that town business is not disrupted. Boutin says they are working on creating this manual. Cemetery Fund is the next item, Howrigan explains that the Cemetery operate independently and they would like to remain that way, asking Brigham what they might do to put a control in place that allows for that independence. Brigham says that the last few items listed are under "Other recommendations", that they were listed not as a necessity, but something to consider if it pertains to how the town operates. Documentation of Internal Controls System is the next item. Brigham explains that is linked to an Accounting Manual. Brigham goes on to explain that this would identify key controls in place over every area- payroll, disbursements, cash reconciliations, etc- outlining each function, then giving a

synopsis of how the controls are operating, and then identifying the key controls of each. Brigham says he will send Howrigan examples of this to her. The next item is an uninsured CD, Howrigan says this has been completed. Voter Approved Appropriations is the next item, Howrigan says they need some clarity on this. Brigham says that this pertains to whether they should vote every year on appropriations, that there were some appropriations voted for in the past that were not brought to the voters again. Brigham explains that this was a recommendation that they wanted the selectboard to review. Library is the next item, Howrigan says that this is like the Cemetery where they are independent. Brigham explains that since the library has its own treasurer, that this would not pertain to them, that in other towns the library does not have their own treasurer. Tracking Leave Time and Compensatory Time is the next item, Howrigan says they are working on the time cards. Parizo says that they have been working on leave time and also need to figure out how to track compensatory time. Parizo discusses how Highway tracks comp time with R.Bushway. Parizo says he would like to see comp time once a month. The selectboard discusses comp time with Boutin. Parizo notes that they will speak to the town attorney about comp time at a future meeting. Cash vs. Accrual is the next item, Brigham explains a lot of small towns do modified cash basis because they might not have enough understanding to do accrual basis. Brigham explains that there is less work involved with cash basis, which can allow for audits to take place in July rather than the end of the year. The selectboard discusses the pros and cons of using each with Brigham. Brigham says he will see if he can find examples of using each to give the selectboard so that they can see the difference between the two.

**Highway Department Update:** R.Bushway says that they replaced a culvert on East Shore South and have continued roadside mowing.

**Buildings Facilities Manager Update:** R. Bushway says that he met with Allan Landry (Landry) at the Corner School to discuss work needed, pointing out that the rot on an area of the crown molding had already been fixed but that the siding on the south side still needs to be replaced. R. Bushway explains that Landry is reluctant to give an estimate for the work needed due to not knowing how bad the rot might be underneath. Parizo and R. Bushway discuss how to handle the RFP for this work. Lucille Campbell (Campbell) says that there was a report done by UVM when the school was moved that might shed light on what might lie beneath the siding. Parizo asks Campbell if she could send that report to the selectboard, she says yes. Campbell mentions that Morway sent her some grant information that may help with these costs. Leavitt says she can help the Historical Society with the grant process and asks Morway to send her the link she sent Campbell regarding those grants.

**Transfer Station Update:** Melissa Boutin (Boutin) says some of the Square equipment has arrived but they are waiting on more to arrive. Parizo asks for this to be added to the October 2<sup>nd</sup> meeting agenda for an update on the rest of the equipment and possibly its implementation. R.Bushway discusses the status of the transfer station accident, noting that they have not heard of any progress with the insurance case. R.Bushway says the insurance company, USAA, told him that it could take up to three years, according to the statute of limitations. R.Bushway says that they will move forward with repairing the damage in the meantime.

### **New Business:**

**Budgets:** Parizo asks Boutin when she can have the spreadsheets available for the departments to create their budgets. Boutin says that she can get those ready. Boutin explains that Planning Commission, DRB, and Zoning can be done first due to the ease of gathering that information and can

then work on to Highway, Buildings, and Listers. Parizo asks Boutin if it would be possible to have those spreadsheets ready by October 18<sup>th</sup>, she says yes.

#### Old Business:

**Local Hazard Mitigation Plan Discussion Update:** Morway says that Parizo has submitted the RFP online and that the RFP was also forwarded to Shawn Coleman. Morway notes that the deadline is September 29<sup>th</sup> for those bids.

**Donaldson Letter Update:** Howrigan says that she, R.Bushway, and Parizo met with Emily White at the area on Donaldson Road that has been having issues to discuss a plan. Howrigan explains that R.Bushway and Emily White will keep in touch to continue addressing the concerns. Howrigan says that they will put up jersey barriers in an effort to deter future dumping. Howrigan explains that the area has been cleaned, though someone did dump refuse after it was cleaned. Howrigan says they state will continue cleaning the area. Denise Abbott-Douglass (Denise) comments that other towns have an area at their transfer stations where people can drop-off unwanted items that could be reused by someone else may want. Denise asks if this is something that Grand Isle transfer station might consider. R.Bushway and the selectboard discusses the idea. Denise notes that the problem of people dumping trash may be due to not being able to afford bringing their trash to the transfer station.

**Time Card Discussion:** Tabled until the October 2<sup>nd</sup> meeting.

**IT Update Discussion:** Leavitt explains that she contacted Rural Solutions to get an update on work that has been completed. Leavitt says Rural Solutions sent her the original accepted proposal and a new proposal for new computers for the Listers. Leavitt goes over the email she received from Rural Solutions. Leavitt says that Rural Solutions says that the .gov domain should be ready by the end of September. Leavitt notes that a partner of Rural Solutions took over the town website, which she says they were unaware of. Shaw explains that the current domain expired about a month ago, and that Rural Solutions took care of that situation. Leavitt asks the selectboard to go over the email Rural Solutions sent and they can further discuss it at the next meeting. Morway explains that she and Boutin went over the issue with NEMRIC, that they believe NEMRIC has a cloud-based solution that would solve the Lister's issue with Joe Longo logging in remotely without the need for new equipment or a remote desktop set-up. Parizo says if that is the case, it would save the town money. The selectboard discusses the quote for new computers, Boutin asks who the computers are for, Parizo explains that they would be for the listers. Boutin explains that she thinks they may only need 4 desktop computers, one for Sue Lawrence as a lister, one for DRB/lister, one for Zoning, and one for the cash register. The selectboard discusses what funding has been allotted for IT, how many computers were included in the original proposal, and whether these four computers would be a part of that. The selectboard discusses how the listers are currently connected to NEMRIC. Sue Lawrence says that it is her understanding that all of the listers would need to move to the web portal in order to meet the needs of Joe Longo logging in remotely through the NEMRIC web portal. The Selectboard discusses the monthly payment to Rural Solutions and what that includes, questioning what the invoices are for that are beyond the monthly payments. Leavitt says she will coordinate with Rural Solutions to attend a future meeting to discuss these issues. The selectboard decides to do more research and add this to the next Selectboard meeting.

**Fraud Policy:** Howrigan would like to omit the phrase "if the Town Treasurer is the individual the report is about" from the Fraud Policy. *Josie Leavitt makes a motion to make Ellen Howrigan's change on the*

***Fraud Prevention Policy. Jeff Parizo seconds. No further discussion. Jeff Parizo calls the vote, which passes, with Couper Shaw voting no.***

**Signs:** Denise asks if there was an RFP put out to repair the town signs. The selectboard discusses the work needed and what avenue they should take to make the repairs or if they should order new signs. Leavitt proposes that they put out an RFP to replacing the northern sign and have the southern sign's letters painted. Parizo asks if R.Bushway could contact Landry about taking a look at the signs to see what work needs to be done, R.Bushway says he will. The selectboard decides to put this on the next meeting agenda for an update.

**Fireworks:** Denise says that fireworks issue is ongoing. Denise explains part of her concern is for the Cota's propane tank storage that is nearby. Denise says that when she called the State Police, they told her it was not a priority. Denise explains that the Grand Isle police have witnessed the fireworks from her property. The selectboard discusses the issue. Denise asks that if anyone witnesses fireworks being set-off, to please call the Grand Isle Sheriff to report it. The selectboard discusses permits for fireworks. Leavitt says that she spoke with Adam White about the permits and that he has never had a permit request for fireworks. Parizo asks if the fire department has an application for a fireworks permit, the selectboard is unsure. Emily Clark says she looked into this and found that an application for a fireworks permit must be submitted to the fire chief of the local fire department at least 15 days before the display and that the displays have to be supervised. Morway comments that a fireworks permit is a way for the fire department to be aware of the display and to be on alert in case of an accident or a fire. Emily Clark comments that Essex has information on what is permitted for fireworks displays on their website and that we might want to consider that as well.

**ADMINISTRATIVE CHECK-IN:** Leavitt will contact Rural Solutions and see when he can attend a meeting to go over the town's IT. Parizo will create an RFP for the Corner School for carpentry and painting. Morway will email Leavitt the grant information for the Historical Society, and sending the RFP for LHMP to the person that requested it from Parizo. Boutin will have spreadsheets for the budgets by October 18<sup>th</sup>. Howrigan will compile her list once Brigham sends her the samples & examples he discussed.

**Review and Sign Warrants:** *Josie Leavitt makes a motion for the chair to review and sign the warrants. Ellen Howrigan seconds.* Ellen Howrigan asks about two checks that do not have units, that they have had units in the past, and why they are coded differently. Melissa Boutin explains that she has moved to salary, which is why there are no units listed for that check. Melissa Boutin explains that the other check was a cemetery expense for a contract for mowing. ***No further Discussion. Jeff Parizo calls the vote which passes unanimously.***

**Adjournment:** *Josie Leavitt makes a motion to adjourn the meeting at 8:03pm. Jen Morway seconds. No further discussion. Jeff Parizo calls the vote which passes unanimously.*