

**TOWN OF MARCELLUS  
WORKSHOP MEETING MINUTES**

May 22, 2014

A Workshop Meeting of the Town Board of the Town of Marcellus, County of Onondaga, State of New York was held on Thursday, May 22, 2014, in the Town Hall, 24 East Main Street, Marcellus, New York. Those present were:

Mary Jo Paul, Supervisor  
Kevin F. O'Hara, Councilor  
John Scanlon, Councilor  
Karen Pollard, Councilor

Also present: Don MacLachlan, Highway Superintendent; Phil Coccia, Recreation Director; John Houser, Codes Officer; approximately 9 town residents and Sandy Taylor, Town Clerk.

Supervisor Paul opened the meeting at 7 P.M. with the Pledge of Allegiance to the Flag.

Supervisor Paul stated that item number 1 can be crossed off the agenda and to put #6 – OSC Audit Corrective Plan – 1<sup>st</sup> draft before #5 – Overpayment of Employees. A motion was made by Councilor Scanlon to cross #1 off the agenda and switch numbers 5 & 6. This was seconded by Councilor Pollard.

Ayes - Scanlon, O'Hara, Pollard and Paul

**Highway – Clothing Allowance:** Don MacLachlan, Highway Superintendent, is looking at Roland's, John's Shoes in Auburn, and the Liberty Store in Auburn for a place that the Highway employees can purchase their work shoes and clothing. A resident also suggested checking out Syracuse Safety and DeJulio's. Superintendent MacLachlan will get quotes.

Don MacLachlan, Highway Superintendent, also invited the board up to the Highway Department to look at equipment that he would like to auction off. Supervisor Paul suggested that 2 members of the Board go at a time, otherwise it could be considered a meeting.

Ryan Riefler and Greg Crysler from the Village of Marcellus noticed some gritty water in the Platt Road Pump Station. They had tracked down a WEP truck in the Town after it had discharged the gritty water into the pump station. Jim Gascon, Town Attorney, has contacted the county and the DEC. The Town Engineers, TDK Engineering LLC, have also been informed of this.

**Park Closing of Gates:** An issue about late night traffic at the park was brought to the attention of the board. Some of the residents on Platt Road have complained about headlights shining in their windows and what is going on at the park after dark. Councilor Scanlon will contact the Sheriff's and the State Police and ask them to do property checks.

**Codes Officer's – Phone Stipend:** John Houser, Codes Officer, has not received a phone stipend since he started working here. Supervisor Paul suggested \$45.00 per month. This will be put on the June 9, 2014 agenda.

**OSC Audit Corrective Plan – 1<sup>st</sup> Draft:** Supervisor Paul read the Corrective Action Plan and would like to have it back to the Office of the State Comptroller by June 4. The Board had no changes or additions to it. It will be submitted from the Board, not just the Supervisor.

## CORRECTIVE ACTION PLAN

### FOR THE

### TOWN OF MARCELLUS

1. The Supervisor has established a weekly meeting (Tuesday mornings @ 10 am) with the bookkeeper to review all the financial activity the previous week, to review the list of prioritized tasks for the current week, to review A/P detail, to review B/S & deposits as well as bank reconciliations. The Supervisor is at the Town Hall every day Monday –Friday for between 4 and 6 hours each day and checks with the bookkeeper on the day's activities. Any discrepancies will immediately be investigated, corrected & reported to the Board.
2. Each of the 24 special districts now has a separate account documenting all financial activity & fund balances. Please review the attached materials.
3. As soon as the 2013 AUD is reviewed & accepted by the OSC and the accuracy of the 2013 year end numbers verified, the current Supervisor will supply the Town Board with monthly financial reports including accurate FUND BALANCE amounts, as well as BUDGET TO ACTUAL.
4. The current Supervisor has ensured that the Bookkeeper made the three appropriate ADJUSTING JOURNAL ENTRIES as detailed on page 8 of the exit interview to correct the prior inaccuracies.

These are presumed to be correct as the 2010 AUD has been reviewed & approved by your office.

5. The current Supervisor is ensuring the Bookkeeper maintain appropriate records to track RESERVE FUND ACTIVITY that will be reviewed monthly by the Town Board. Information to include date& amount of each payment made to the fund, interest earned, any capital gains or losses, amount & date of each withdrawn, and total reserve assets. Please review attached materials.
6. The current Supervisor has filed with the OSC the 2010 AUD which has been reviewed & accepted. The 2011 AUD is currently being processed & should be forwarded soon for approval. 2012 & 2013 will be filed as soon as possible. And starting with 2014, the AUD will be filed within the 90 day limit after the close of the fiscal year.
7. The Town Board will conduct an annual internal audit utilizing the guidelines/questions in the Local Government Management Guide—Fiscal Oversight Responsibilities of Governing Board. The Supervisor & the Councilors reviewed the publication at the April 24<sup>th</sup>, 2014 Workshop Meeting. Due to a vacancy on the Town Board, a new Councilor will be appointed at our June 9<sup>th</sup> meeting & will be presented with the publication so they, too, will be fully aware of their fiduciary responsibility.

I, as Supervisor, am attempting to learn all aspects of my financial responsibilities. To that end, I have attended training at various locations since taking office January 1<sup>st</sup>, 2014: AOT Newly Elected

Officers in Rochester, AOT Annual Conference & Training in NYC, AOT & OSC Financial Training in Rochester. I am also planning on attending the 2014 Governmental Accounting Training sponsored by OSC –Basic Accounting School Oct. 7-9 at the Village of Manlius.

It is planned, that with these improvements and additional training & education for the Supervisor, the prior issues will be eliminated. The Town Board has been made aware of the prior documented problems and has implemented or is in the process of implementing the necessary changes.

Respectfully submitted,

Town Supervisor OR Town Board

**Overpayment of Employees:** The audit found that some employees were overpaid in 2011 and 2012. The amount is approximately \$6,000. The employees did nothing wrong, it was just a matter of how the employee manual was read. Don MacLachlan, Highway Superintendent, stated that having the time clock should help with this issue. Supervisor Paul and Councilors Scanlon, O'Hara and Pollard all agree that the Town will not ask the employees for the money back.

**Handbook Revision:** The board started going through the revised and updated Town of Marcellus Employee Handbook. Supervisor Paul will be contacting the Labor Department regarding the rules for seasonal/temporary/full time and part time employees.

**Supervisor Paul Updates:** Supervisor Paul stated that as of right now there are 6 candidates for the vacancy on the Board. The interviews will be held on June 4<sup>th</sup> and 5<sup>th</sup> starting at 4:00 pm each day. The Board hopes to appoint someone at the June 9<sup>th</sup> Town Board Meeting.

June 3, 2014 at the NYS Fairgrounds there will be a number of agencies regarding water contamination. The time is 5:00 – 7:00 pm. This will be at the Martha Eddy Room.

Supervisor Paul also heard from the insurance company that if the Town is charged from the DEC spill, we are not covered under the insurance.

SAM Grant (State and Municipal Facilities Program)- The Town was given \$50,000 and we only used \$45,000. The other \$5,000 will go for 2 planters and perennials.

Dave Card, Marcellus Fire Department, Tracie Barnes, Bookkeeper and Mary Jo Paul, Supervisor, will be looking into if the Fire Department would have to pay prevailing wage for work they do. This is questionable because the Town owns the Fire Station. The Town Attorney and the Attorney at the Office of the State Comptroller, Fire Department Division will work on this issue.

**Motion to Adjourn:** Councilor Scanlon made a motion to adjourn the Workshop Meeting at 9:30 pm. This was seconded by Councilor O'Hara.

Ayes – Scanlon, Pollard, O'Hara and Paul

Carried

Respectfully Submitted,

Sandy Taylor, Town Clerk