

## **Town of Plymouth**

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## **Board of Finance**

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1. Call Meeting to Order – The Special Meeting of the Town of Plymouth Board of Finance was called to order on Monday, September 30, 2013 by Chairman Ralph Zovich at 7:03 p.m. in the Assembly Room, Plymouth Town Hall. Members in attendance: Pat Budnick, Vicky Carey (excused at 9:35 p.m.), Peter Cook, Mike Drozdick, Dan Murray (excused at 9:15 p.m.), Ralph Zovich. Also present: David Bertnagel, Director of Finance; Robin Gudeczaukas, Recording Secretary.

2. Pledge of Allegiance

3. Review Draft of Accounting Policies & Procedures Manual by assigned section  
Chairman Zovich stated this is the first DRAFT and distributed the first page revisions proposed that will include dated adopted by BOF and date approved by Town Council. Discussion held by page/section:

Appendix to be redone. Consistency throughout will be checked for appropriate department names and titles; Director of Finance, Information Technology Services, Page 5 – The original manual was adopted by Board of Finance and approved by the Town Council. Discussion on “formal policies” vs. “General Policy” to be “these formalized policies and procedures”.

Page 7 – Third sentence should end “since 1973” and not “1911”. Description of general fund, 2<sup>nd</sup> sentence to read “It is used to account for all financial resources of every town department including the school system, except those required to be accounted for in another fund.” Capital Projects Funds – add “and/or” to read “for the acquisition and/or construction...”

Page 11 – Change the first sentence to add “currently” in “The Town “currently” utilizes Tyler”. Dave will add the BOE financial system with description; adding tax collector, assessor and building descriptions. Add “This system is managed by the Director of Technology for the Town of Plymouth.”

Page 12 – organization chart will come direct from audit book

Section B; Page 13 – “Procedure” “Source Documents” paragraph to read “The details of financial and other transactions are usually described on various documents received from parties outside the Town (external) and prepared within in (internal). Delete “Internal documents and External documents”. Add “See Glossary for examples of external and internal documents”. “Books of Original Entry” add “and finally posted” within parenthesis instead of (posted)

Page 14 – Add “Security of Accounting Records/Disaster Recovery is covered under Section \_\_\_\_\_”

Page 16 – “Journal Entry Processing” add new sentence to description “The journal entry postings are the manual transactions not posted in the other books of original entry listed below.” “Accounts Payable” delete “and liabilities”.

Page 19 “Procedure” update titles and after “Director of Finance” change “both” to “must”.

Page 21, first paragraph change title from “Information Services” to “Information Technology Services”. “Procedure” second bullet after “reviews” add “,approves or denies,” Add bullet to read “A confirmation is sent to the Director of Finance for validation.”

Page 23, first paragraph, second sentence to read “The Human Resources Department is

responsible for notifying Information Technology Services of terminated employees on an immediate basis.” “Procedure” first bullet change “employees on a weekly basis” to “employees on an immediate basis.” Last bullet change “monthly” to “weekly”.

Page 24, first paragraph begins “The Director of Technology or his/her designee assigns...”. Last bullet add to end of sentence “,and procedure for regularly changing passwords.”

Page 25, last bullet change to “Responsible for the logical coding of accounts as detailed in Index D.”

Page 26, “FMS Operations Support” change “RS6000” to “servers”

Page 28, first paragraph, second sentence add at end “and at an outside facility”. Last sentence add “for six months”. “Procedures” add a 4<sup>th</sup> bullet “Year end backup is archived and kept for a minimum of seven years.”

Page 29, first and last sentence change “two” to “five”

Page 30, change bullet to read “The Director of Technology will test annually prior to June 30<sup>th</sup> year end, the files from a backup tape and insure the correct files are backed up and can be restored.”

Section D, Page 31, second sentence change “various uses” to “management purposes”.

Page 31 – 43, Dave to break out the Town Chart of Accounts and Board of Education Chart of Accounts and to give examples of how structure works. Abbreviations are to be spelled out such as CAFR; need terms added to Glossary for clarification. Correct school names and titles.

Page 45, first paragraph to read “The Director of Finance will review the chart of accounts at least annually to identify accounts that should be inactivated.” [delete second sentence]

Page 46, “Budgeting” – Ralph rewrote and will send to Dave; changes to reflect Chapter 7, Section 3b of the Charter.

Page 50, “Policy” to read “All appropriations lapse at year-end except for Capital Project Funds including Capital and Non Recurring items in the General Fund. These appropriations do not lapse at fiscal year, but continue until the completion of the applicable project or 3 years of no activity as specified in the Charter.”

Page 54 – 57, change “should” to “must”

Page 54, second sentence to end after investment. Add new sentences “All checking accounts require two authorized signatures. Signatures include Mayor, Director of Finance, Treasurer (or his/her designee).”

Page 56, discussion held on petty cash, cash drawer and will change “Petty Cash” to “Cash Drawer” in this section. Under “Procedures” first two sentences to read “Cash drawer accounts are fixed balance accounts. The following departments are authorized to have cash drawer funds with balances as follows”. Within chart delete “Welfare”, add “Town Clerk, Public Works, Land Use”. Dave to reword paragraph under chart. “Obtaining Reimbursement” end of first sentence add “and submits to the Director of Finance.”

Page 58, last sentence change “I” to “is”.

Page 59, last paragraph change delete “Fleet”. “AND” add “(automated night deposit)”.

Page 60 – Dave to add break out of Procedure.

Page 62, last sentence add “and number”.

Page 64, item 3 change “personnel” to “payment history”; item 4 change “Personnel Department” to “Mayor’s Office”.

Page 80, “LA” to be “LN”

The final electronic draft will be emailed to all members for review at the October Regular Meeting.

4. Finance Director's Report - Draft Annual Report for 10/17 meeting will have cover page, narratives, transmittal letter, reports. An art contest was held for the cover design.

5. Public Input

a. Melanie Church, 328 Main Street, Terryville – (a) who checks for over time or labor upgrades, there should be a system and making sure people are doing job at level. Dave Bertnagel stated when upgrade shows on time sheet, they will question and would be signed off by department head that they did work. (b) with ADP, how is vacation time and personal time records kept; Dave Bertnagel stated earned by contract and accruals; each department submits schedule and checked against time sheet and put into system. Town hall is test location for electronic timekeeping; process reviewed. (c) if department head puts in, who keeps track of various number of weeks allowed for vacation; Dave reviewed system operation which automatically gives time allowed.

6. Board Member Comments

a. Pat Budnick – if 15 minutes late does it round to closest 15 minutes; Dave Bertnagel stated they follow federal labor law; there will be a policy.

7. Adjournment

**MOTION:** To adjourn by Pat Budnick; second Peter Cook and the vote unanimous.  
Meeting adjourned at 9:45 p.m.

Respectfully submitted,

Robin Gudeczauskas  
Recording Secretary