

Carroll County Commissioners Meeting

January 31, 2018

8:30 am

**Present:** Commissioners Amanda Bevard, Mark Hounsell, David Babson and County Administrator Ken Robichaud.

**Others Present:** Bob Murray, Howie Chandler, Jessica Landry and John Ruckenbrod

Commissioner Bevard called the meeting to order at 8:30 am/ Pledge of Allegiance

*Commissioner Babson motioned to approve the minutes of January 24, 2017 seconded by Commissioner Bevard: all in favor. So voted*

**Public Input** – None

**Bob Murray – Stericycle Contract**

Bob presented the commissioners with a revised copy of the Stericycle Contract for approval and signature.

*Commissioner Bevard motioned to approve and sign the revised Stericycle Contract seconded by Commissioner Babson: all in favor. So voted*

Ken presented the commissioners with a draft copy of the 2016 audit for review. The commissioners will discuss it next week.

**Jessica Landry – Payroll Update**

Jessica reported that she is reviewing reports and that payroll with Checkmate is going well.

The commissioners discussed the audit process and who has the authority to hire the auditor

**Section 28:3-a**

28:3-a County Audits. – In the event that an audit is required or requested by resolution by either the board of commissioners or the county convention, the commissioners, with the approval of the executive committee of the county convention, shall engage the services of a certified public accountant qualified in municipal and county finances for the purpose of conducting an audit of the county books of account. The performance and scope of the audit shall be in accordance with generally-accepted auditing practice. The audit shall include an examination for conformance with state and federal laws and regulations relating to county finances, including rules adopted by the commissioner of revenue administration pursuant to RSA 541-A, and shall also include an examination of any subject of county finances that may be requested either by the commissioners, by the county convention, or by the treasurer. The audit shall be completed within 90 days following the close of the county fiscal year. The commissioners shall cause the report of the auditor, together with the customary management

letter and auditee responses, to be published with or supplementary to the annual reports of the county officers.

Source. 1991, 194:3, eff. July 27, 1991. 2017, 97:1, eff. Aug. 7, 2017.

***Commissioner Hounsell motioned to sign a resolution to engage a CPA for the purpose of conducting an audit on the county books for 2017 seconded by Commissioner Babson: all in favor. So voted.***



**COUNTY OF CARROLL  
OFFICE OF THE COMMISSIONERS**

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**Amanda Bevard, Chairman  
David Babson, Vice-Chairman  
Mark Hounsell, Clerk**

**County Administrator  
Ken Robichaud**

**Resolution**

Whereas; RSA 28:3-a provides for the engagement of a qualified CPA for the purpose of conducting an audit of the county books and,

Whereas; the same RSA requires the audit to be completed by March 31 2018, and time is of the essence and,

Whereas, the Board of Commissioners desires to engage the services of MelansonHeath to perform such audit therefore,

Be it Resolved, that the Board of Commissioners request the honorable Delegation approve the engagement of MelansonHeath as soon as possible for the purpose of conducting an audit.

Attested this the 2<sup>nd</sup> day of February 2018;

**BY**

Amanda Bevard, Chairman

David Babson, Vice Chairman

Mark Hounsell, Clerk

### **Howie Chandler – Cost Report**

Howie presented the commissioners with a contract for approval and signature with Baker Newman Noyes for the 2017 Medicare and Medicaid cost report.

***Commissioner Babson motioned to contract with Baker Newman Noyes for 2017 \$5,500, 2018 \$5,750, 2019 \$6,000 seconded by Commissioner Hounsell: all in favor. So voted***

### **Hales Location**

Erin Mayo and Joe Manning of Fryeburg Academy discussed the Hales Location School Contract with the commissioners

Ken presented the commissioners with checks from Hales Location for approval and signatures.

***Commissioner Hounsell motioned to approve check # 2159 to the Town of Conway in the amount of \$1,882.75 for Q4 MV seconded by Commissioner Babson: all in favor. So voted***

***Commissioner Hounsell motioned to approve check # 2164 to Donald Valliere in the amount of \$596.00 for overpayment of taxes seconded by Commissioner Babson: all in favor. So voted***

***Commissioner Hounsell motioned to approve check # 2166 to CarePlus Ambulance Service, Inc. in the amount of \$37,500 EMS 911 Coverage Annual Subsidy Jan-Dec 2018 Check # 2163 to Kathleen Golding in the amount of \$1,333.33, Check # 2165 to Avitar in the amount of \$1395.00 seconded by Commissioner Babson: all in favor. So voted***

### **Administrator Updates**

Ken and the commissioners will be going to Hales Location on Thursday February 1<sup>st</sup> at 4:00 for a selectmen meeting.

NHAC meeting on Friday February 2<sup>nd</sup> at 11:00 am

Multi II meeting is scheduled for Monday February 5<sup>th</sup> at 10:00 am

### **Commissioners Updates**

Commissioner Hounsell presented the following letter to be sent to NHAC and all County Commissioners state wide.

The NHAC and Fellow Statewide County Commissioners;

Although I am hesitant to be critical of the individuals who in 2014 made the tax holiday recommendation. I must state that the decision to have the NHAC take a "tax holiday" four years ago was a huge mistake.

As a new commissioner I have used my first year to become acclimated to the workings of county government. I find the dimensions of it fascinating. I now believe it is time for me to participate as an elected-official at a more involved level.

The proposed 105% increase in Carroll County's Dues Assessment is unacceptable. The proposed budget reflects the error in the 2014 tax holiday path decision. We in 2018 are being asked to accept the premise that the decision made in 2014 resulting in a 105% increase in 2018 would be an acceptable offset to a temporary tax relief scheme for taxpayers of yesteryear. It is not.

Tax holiday budgeting is a lazy man's way of dealing with current and future difficulties. The mere use of the term "holiday" is that for whatever reason, fatigue perhaps, everyone has decided to stop working and live off their savings.

Tax holidays by their very nature are ANTI-Capital Reserve Funds (CRF). Municipalities and schools frequently use CRF to fund future maintenance, vehicle and equipment needs. For example, In the Conway School District we have put \$500K in a CRF to help reduce the amount of a bond we will need to do a \$1 million roof replacement at Kennett High School when the time comes in about another eight years or so. Where CRF and bonding plans for the future - tax holidays live for the day. Good government needs to consider both - but with a leaning to future sustainability.

In my opinion the proposed budget must be reduced. I will only support a modest (less than 10%) increase in Carroll County's Dues Assessment to the NHAC.

We can only reduce the assessment by cutting spending. I will be presenting suggested adjustments to the NHAC 2018 Proposed Budget this Friday.

Commissioner, Mark Hounsell  
Carroll County

Commissioner Babson presented the following letter to be sent to Chairman Belanger:

Dear Chairman Belanger:

During Rep. McCarthy's testimony on the forensic audit bill, he stated that the Carroll County Commissioners refused to spend the \$239,000 (actually it was \$139,000) that the Delegation appropriated for said purpose because "The commissioners had been hiding something from the Delegation for four or five years."

Putting aside the fact that I felt I and two other commissioners were being accused of being dishonest by Rep. McCarthy, I found it very strange that nobody on your committee picked up on his statement and questioned him on his serious accusation. In fact, I thought testimony like Rep. McCarthy's was not allowed in committee meetings.

I can assure you that the reason the commissioners voted not to spend the money was because we had been assured by our new accounting firm and DRA, both who had investigated the situation, that there had been nothing nefarious about the \$2.4 million dollar deficit discovered in 2015 except for very sloppy bookkeeping and financial checks and balances.

With the capable guidance of our then first and newly hired County Administrator, Ken Robichaud, we managed to turn that 2.4 million dollars deficit in 2015 to a surplus of slightly over 4 million dollars two years later on budgets in the \$30,000,000 to \$32,000,000 range.

For Rep. McCarthy to accuse the Carroll County Board of Commissioners, in a legislative committee public hearing of dishonesty without presenting any evidence that his statement was accurate and nobody questioned his accusations is just not right.

I would hope you would make this letter from the CC Commissioners to you available to your committee.

Thank you for your attention to this matter.

Sincerely ,

Carroll County Commissioners.

*Commissioner Hounsell motioned to send a letter to Chairman Belanger and authorize Chairman to sign on behalf of the BOC seconded by Commissioner Babson: all in favor. So voted.*

*Commissioner Hounsell motioned to adjourn seconded by Commissioner Babson: all in favor. So voted*

*Minutes Approved on 2/7/2018*

*Amanda J. Bevard*  
*Amanda Bevard, Chairman*

*David H. Babson*  
*David Babson, Vice Chair*

*Mark Hounsell, Clerk*

