

County of Carroll
Commissioner's Meeting
Carroll County Administration Building
January 20 2021

Present: Chairman Terry McCarthy, Vice-Chairman Matthew Plache, Clerk Kimberly Tessari, Executive Coordinator Mellisa Seamans, Treasurer Joe Costello (remote), CFO Fergus Cullen, HR Director Christopher Heroux, Ed Comeau (GovernmentOversite.com), Jim Miller (Clearview TV-remote), Daymond Steer (Conway Daily Sun), Rep. Lino Avellani (remote), DPW Director Will DeWitte, MVC Administrator Howard Chandler

Called to Order: 9:10 am

Pledge of Allegiance

Public Comment

None

Media Questions

Mr. Steer asked for general overview of the findings of the 2019 audit. This will be addressed in the meeting.

Manifest Approval

The manifest total for week ending January 12 is \$113,299.96.

Approval of Meeting Minutes

MOTION: "To approve the January 13 meeting minutes" by Comm'r Tessari, 2nd Comm'r Plache. Passed 3-0

CFO Weekly Report – Fergus Cullen

CFO Cullen presented his weekly written report at the meeting. Melanson Heath was asked to present the 2019 audit findings at a meeting but has declined. The board will review the audit contract. It was suggested that once the delegation sets future meeting dates, those be offered to Melanson Heath and the expectation is that they attend. Batchelder Associates will be asked to include an in-person presentation be done at completion of the 2020 audit.

Payroll Coordinator continues the extensive work involved in the annual ACA report, saving the County "thousands of dollars" by doing this in-house. 2019 reconciliations are complete and were submitted as part of the audit. The goal in 2020 is to complete reconciliations monthly.

Treas. Costello requested copy of the meeting packet distributed today. Comm'r Tessari asked that CFO Cullen report weekly how long it takes to reconcile one months' bank statements and what months have been completed. Comm'r Tessari requested that the 2020 reconciliations be complete by end-March while Comm'r Plache requested they be complete sooner.

CFO Cullen contacted NH Bond Bank about potential bonding to refinance the nursing home bond and/or securing a bond for the registry of deeds archival project. He asked permission to share the research to date with the Delegation at their Jan. 25 meeting. The board agreed. Comm'r Plache said it is important to work with the Delegation on this. Comm'r Tessari asked for a specific timeline.

NH Association of Counties Annual Conference in Fall 2021 is being held in North Conway with Carroll County as host. Chmn. McCarthy will contact NHAC for more information.

Avenu training is scheduled for February. Comm'r Tessari asked that the treasurer be notified and given opportunity to participate.

Representation Letter (2019 Audit)

Melanson Heath requests the commissioners to make 49 representations related to the 2019 audit. CFO Cullen noted the auditor found no material issues in their review. He noted that the monthly reconciliations were completed though members of the finance office did not communicate this to other members. He reviewed their contract and does not require an in-person presentation. Comm'r Plache said a presentation is critical and does not have enough information to make the representations. Comm'r Tessari said the document shields the firm from responsibility and puts it on the commissioners but she has no confidence in County finances. Treas. Costello believes the auditor did their due diligence. Comm'r Plache has no reason to believe the audit is inaccurate, the problem is it took too long. Comm'r Tessari asked the possibility of the CFO swearing under oath that to the best of his abilities the representations are accurate. Chmn. McCarthy suggested having the finance director meet with the commissioners about the representations.

MOTION: "To allow the Chair and Treasurer to sign the December 30, 2020 representation letter from Melanson Heath" by Chmn. McCarthy, 2nd Comm'r Plache. Passed 3-0.

2019 Audit Management Letter (Draft)

MOTION: "To release the 2019 Audit Management Letter (draft) for distribution" by Comm'r Plache, 2nd Comm'r Tessari. Passed 3-0

Department Head Report – DPW Director Will DeWitte

Dir. DeWitte presented his weekly report ahead of the meeting (attached) and attended today to discuss.

Extended Sick Time Leave – HR Director Christopher Heroux/HR Generalist Leslie Heaton

Dir. Heroux anticipates less need for this given that Covid vaccines are being administered and testing results are quickly available. Currently, there is no federal or state funding to reimburse employers for this benefit because that funding expired December 31, 2020. Gen. Heaton spoke to the value of extending the program to employees. Admn. Chandler concurred. Gen. Heaton said this is leave is used as a last resort after all other Covid-related leave options have been exhausted. The program to pay up to 80 hours of leave has only been used by three employees. There is a well-documented process for managing leave benefits at MVC. Comm'r Plache asked how many employees outside the nursing home would be eligible for this leave. Dir. Heroux responded approximately 100. Comm'r Tessari is in favor of offering this benefit but her decision hinges on the board's decision on another compensation-related issue under non-public consideration. Comm'r Plache agreed. Coord. Seamans asked if employees can donate unused sick time to those in need. Dir. Heroux said there is a policy. Gen. Heaton has been able to solicit sick time donations when needed.

Sick Time Policy Change – HR Director Christopher Heroux/HR Generalist Leslie Heaton

The request is to allow employees that work 16 hours per week to accrue paid sick time. The current policy requires 20 hours per week. Gen. Heaton spoke to the benefit of offering this to employees who regularly work those typically hard to fill shifts, i.e., every Friday evening and Saturday. Dir. Heroux said the change would affect six non-union employees County-wide. Comm'r Tessari said she wants to give the benefit but is concerned about it accruing year to year.

After much discussion, consensus reached to consider instead to leave the sick time policy as is and instead offer two personal days per year to these part-time employees. Dir. Heroux will bring forward the personal day policy for the January 27 meeting.

FSA Extension – HR Director Christopher Heroux

MOTION: "To approve the FSA Extension" by Comm'r Plache, 2nd Comm'r McCarthy. Passed 3-0

Treasurer Report – Joe Costello

Treas. Costello is pleased to hear 2019 reconciliations are done. Going forward he wants to provide the commissioners a monthly report with starting balance, minus debits, plus credits and ending balance as

