

Town of Hampton
Board of Finance
Special Meeting
April 28, 2021
7:00 pm
Zoom Meeting

Call to Order: The meeting was called to order at 7:02 p.m.

Roll Call: Members/Alternates Present: Kathy Donahue, Ed Adelman, Judy Buell (7:08), Diane Gagnon, Jessie Samios, Stan Crawford.

Others Present: First Selectman Allan Cahill, Treasurer Ellen Rodriguez, Auditor Stephen Hopkins, Recording Secretary Dayna McDermott-Arriola.

Motion: Diane Gagnon, seconded by Jessie Samios, to seat Stan Crawford for Nick Brown. Motion carried unanimously.

Citizen Comments: none.

Presentation of the Town of Hampton June 30, 2020 Audit

Auditor Stephen Hopkins presented a comprehensive, page by page, explanation of all of the components of the FY2019-2020 audit. Unmodified opinions were issued on all financial statements, with the exception of one adverse opinion on the Aggregate Discretely Presented Component Units. Mr. Hopkins explained that the Volunteer Fire Department and the Fletcher Memorial Library, due to their fiscal dependence on the Town, meet the definition of a component unit, organizations for which the government is financially accountable, and therefore their activities should be shown on the Town's financial statements. Mr. Hopkins noted his analysis under Internal Controls and Compliance with Connecticut General Statutes Section 7-348, which detailed the circumstances of the purchase of the bucket truck and the auditor's recommendation. He praised Board of Finance Chairman Kathy Donahue and First Selectman Al Cahill for working together to write the "Views of responsible officials and planned corrective actions."

Ed Adelman asked if the Fire Department and the Fletcher Memorial Library were subject to a different method of accounting. Mr. Hopkins said that the financial statements of the Department and the Library, as they meet the definition of a "component unit", should be shown.

Chairman Donahue and Stan Crawford thanked Mr. Hopkins for an outstanding presentation.

Approval of Minutes

Motion: Ed Adelman, seconded by Stan Crawford, to approve the Minutes of the March 10 Regular Meeting with the following amendments: under the Treasurer's Report, "to transfer \$321 to Planning & Zoning Clerk #6010-00 from Planning & Zoning Officer #6010-01", and under Approval of Suspense List "...including personal property and motor vehicles". Motion carried unanimously.

Motion: Diane Gagnon, seconded by Jessie Samios, to approve the April 14 Regular Meeting Minutes with the following amendments: under Approval of March 3 Minutes "Jessie Samios noted that she contacted Library Board Chairman Bonnie Cardwell regarding asbestos abatement contractors for the Fletcher Memorial Library, but did not receive a response from Ms. Cardwell" and under Discussion and Approval of Dairy Farm Abatement Application, "Applicants Eva South Farm LLC and Clark W. Woodmansee III Trust Agreement currently take a \$205,930 in personal property and real estate exemptions". Motion carried 4-0, Judy Buell and Stan Crawford abstaining.

Review and Approval of Board of Finance Contribution to the 2019-2020 Annual Report

Motion: Jessie Samios, seconded by Ed Adelman, to approve the Board of Finance Contribution to the 2019-2020 Annual Report as presented with the following change: ... a committee was established to develop fiscal policies and procedures for officials to follow *with representation from the Board of Selectmen, the Board of Finance, and the Treasurer's Office*. Motion carried unanimously.

Jessie Samios stated that, as a new member, she found the review to be very helpful.

Chairman Donahue directed the Recording Clerk to proof the final draft of the Annual Report prior to its publication.

Citizen Comments: none.

Adjournment: There being no further business, the meeting adjourned at 7:45 p.m.

Respectfully submitted,
Dayna McDermott Arriola
Recording Clerk

This is a draft version of the Minutes until approved by the Board of Finance.