

**Town of Boscawen
Select Board
MEETING MINUTES
Thursday, August 10, 2023 at 6:00 PM**

In Attendance: Lorrie Carey, Bill Bevans, Kate Merrill, Kearsten O'Brien, Gary Moore, Dean Hollins, Jason Killary & Tim Kenney

Guests: Joseph Haas, John Keegan—Chair of Beautification Committee, Jarad Vartanian, Tama Tillman—Town Treasurer

Roll Call: completed and guests introduced.

Selectwoman Lorrie Carey called the meeting to order at 6:00pm.

Consent Agenda Items:

- P&L, Balance Sheet, Check Manifest & Payroll (2 Weeks)
- Nonpublic/Public Minutes for Approval—07.27.2023
- Intent to Cut 23.049.06 & 07T
- July Treasurer's Reports

Selectman Bevans motioned to approve the Consent Agenda as presented. Seconded by Selectwoman Carey. All in favor. None opposed.

The agenda was reordered as Selectwoman Carey noted and public input was the first order of business. Deputy Planning and Community Development Director Kearsten O'Brien read the guidelines stating that the public had 3 to 5 minutes to discuss their concerns and feedback.

Selectwoman Carey opened public comment at 6:03 PM.

Tote Road—Mr. Joseph Haas spoke about his application for abatement, that was due on March 1st. He argued the local education school tax, but the assessor Mr. Kerry Connor had put that Mr. Haas was arguing the Statewide Education Property Tax (SWEPT). Mr. Haas stated he would like his argument corrected. He noted that he received an email from Mr. Connor's secretary stating they would change it, but it has not been corrected as of today. Mr. Haas noted he does not want to go to court again and pay another \$280 filing fee in addition to the Sheriff's costs. Selectwoman Carey asked Mr. Haas to provide background knowledge on the ongoing situation. Mr. Haas said Mr. Andrew Volinsky was taking one of the school board members of the Merrimack Valley School District to court in Grafton County to try to solve the whole situation. The Department of Revenue Administration (DRA) was not supposed to downshift the local education tax rate to the municipalities because it is unlawful. Mr. Haas said it was against Article V, Part II of the Constitution. He suggested the Select Board should agree to join the lawsuit, referencing what Mr. John Tobin did to the Supreme Court with the SAU. Mr. Haas said in this case, the Select Board should mention Mr. Haas has cost the town thousands of dollars in

attorney's fees due to a variance that was supposed to be state funded. He noted that the lawsuits began with the Claremont case. Mr. Haas recommended that the Select Board agree to grant the lawsuit. Selectwoman Carey noted that due to current litigation the Select Board cannot discuss the matter further. Mr. Haas spoke about the ConVal case. It was a 3-week trial in May for the ConVal School District. The judge had stated he was going to issue his decision in June but there has been no decision to date. Mr. Haas noted if the decision is made before September 1st, he won't sue the town again. Mr. Haas would like the Board to continue the dismissal until the ConVal case is over. He said there should be a discussion on how to fund it. Mr. Haas filed a notice of claim for admissions. He was very upset with the town attorney because she didn't understand what the notice was about. Mr. Haas said he had to contest it within 10 years to have it invalid because of the criteria. He asked the Select Board to contact the attorneys. He noted he has to deal with the motion to dismiss within 10 days which ends this upcoming Monday. Selectwoman Carey reiterated that Mr. Haas would like the Select Board to follow up with legal counsel. She noted they will forward legal the emails that Mr. Haas sent this week, to review.

Selectwoman Carey closed public comment at 6:08 PM.

Scheduled Guests and Hearings: Chair of the Beautification Committee, Mr. John Keegan, reported that the committee has a site on Tremont Street to put in the Town of Boscawen sign donated and made by Casey Grenier. He noted that Mr. Bill Heinz emailed Town Administrator Katie Phelps affirming that he would be willing to accommodate the sign on his private property. Mr. Keegan noted they would not have to deal with the City of Concord or the State Department of Transportation (DOT). Mr. Keegan publicly thanked Public Works Director Dean Hollins for identifying that Mr. Heinz had the property in that location. Mr. Heinz has offered to pay for the posts and allow the sign on his property. Mr. Keegan said his tasks at this point are to talk with Mr. Grenier, the individual that fabricated the sign, and to determine how to bracket the sign on the granite posts as well as coat the sign to protect it against weather conditions. Selectwoman Carey inquired about where the sign will be located on Tremont Street. The sign will be located near the Briar Hydro building that has the McDonald's sign on top of it. The sign will be put in one of the grass areas, wherever Mr. Heinz decides.

Audit Services Presentation: Mr. Jarad Vartanian, the managing Shareholder of Vachon Clukay & Company PC, gave a presentation about the CPA firm. There are 15 professionals at the firm which is based out of Manchester, NH. The firm has been in practice for over 40 years, specializing in New Hampshire governments. They do not audit outside the state. Mr. Vartanian noted the two founders of the firm, who have both since retired, Bob Vachon and David Clukay, worked with NH DRA when the state used to do municipal audits. They started the firm auditing local municipalities in the late 70s/early 80s, when there was a change in the law that required municipalities to hire their own independent auditors. Mr. Vartanian said they currently audit all types of municipalities, helping a little over 100 governments. He noted the majority of their clients are town municipalities which they specialize in. Mr. Vartanian has been practicing in the area of municipal governments for 20 years, specializing in municipal audits. He also does peer reviews on the New England Peer Review Board, which is an entity set up by the AICPA, an institution run by CPA's from across the country. Mr. Vartanian had a lot of experience with

compliance, governments, single audits, and the nonprofit area. Selectwoman Carey asked questions on behalf of Chairman Burdick. The first question was how long they anticipated the audit process to take. Mr. Vartanian estimated about 5 days in total. He noted there were a lot of rules on how they have to approach an initial audit. They must contact the town's prior auditor. He suggested it would be a good idea to start a day early, before year end so they can get to know the town, their policies, and procedures. Before initiating the audit, they like to spend a day doing different procedures and testing's and then once the books have closed, after year end, they would schedule a time to conduct the audit. Mr. Vartanian estimated 3 to 4 days to complete the audit field work. He suggested starting on site because it would be a new audit. He noted once they get started, they could do a secure web portal. It would be a dedicated folder for the town where they could exchange information safely if they wanted to conduct the audit remotely or hybrid. After the field work has been conducted, they would start drafting in the report stage. Selectwoman Carey inquired about how long it would take to receive the Audit Report, after the audit has been completed. Mr. Vartanian estimated 90 days or less, after the field work has been conducted. He said the timing of the report can vary depending on if they are missing information from the municipality. He reviewed Boscawen's past financial statements and noted that if they're getting their records in place in July, that means they're in good shape. He said the report was all dependent on if there are any hold ups from the town. Selectwoman Carey asked what type of supports the firm offers, if they were to come across any major or minor findings. Mr. Vartanian said when they issue findings, they offer recommendations and also help implement any major changes the town may have. He provided an example about one of the municipalities in the Lakes Region. The town had a lot of turnover in which the data findings related to tax collector reconciliation to the books. They asked the auditors for support in which they sent out one of their senior representatives who was very experienced with tax collector. She provided on-site training about how to fill out the MS 61, submit journal entries and reconcile it to the journal. Mr. Vartanian said they wouldn't charge for additional support initially. It would be negotiated by an hourly rate depending on the person performing the work. Mr. Vartanian said they can cap the hours or fee. He noted they often tell towns to let them know when they cross a certain threshold. Selectwoman Carey asked who the auditors would be and when they would start the process. Mr. Vartanian would be running the audit and he would bring a senior manager who would be a CPA and have at least 6 years of experience. He would also bring a 3-5-year experienced auditor and a 2 year or less experienced auditor. Selectwoman Carey had a question regarding their management report. She noted the town uses the report to see how they can improve and often, there is a lot of boilerplate language. She asked how the auditors can help the town focus on what needs to be improved, beyond the boilerplate language. Mr. Vartanian said their help would be focused on reviewing the town's processes, controls, policies and determining their effectiveness, and how they're being followed. He said the findings noted in the report would include highlighted recommendations. The firm is required to report any material weaknesses or significant deficiencies, but they have found that their clients find the most value in the actual management report. They try to include both a recommendation and an observation where the town can understand the implication and how to respond. Selectwoman Carey asked if they would be making recommendations on the processes related to cybersecurity. Mr. Vartanian said they would be making recommendations for processes related to cybersecurity. He said there has been a big focus as far as professional standards for auditors

to follow. They have started to do full forms and inquiries on municipalities to figure out if they outsource those services and to determine if any testing is in place. He asked if the town did any self-phishing testing. Mr. Vartanian said towns and companies send out phishing emails to their employees and if they click on it, the employee must complete a training. It is available for towns to use. Mr. Vartanian noted the firm's professional liability insurance requires them to conduct this process for extra security purposes. He noted the firm also switched over to a cloud base software. They do not hold any files on their computers, they store them on a portal or software that is cloud based. Town Treasurer Tama Tillman asked if there would be a preliminary management report available. Mr. Vartanian said there will be a preliminary management report issued within 15 to 30 days. Treasurer Tillman would like to be able to review it before the Town Meeting in March. Finance Director Kate Merrill noted their audit wouldn't be conducted until after Town Meeting. The audit usually starts at the end of March, early April. Discussion ensued. Treasurer Tillman asked if they do a percentage of following a transaction to see how the town handles it. Mr. Vartanian said they do conduct walkthroughs and in year 1, they will probably follow 40% of each significant financial transaction clause. The scaling of future testing will depend on the results. He noted they also test transactions such as vendor cash disbursements, payroll cash disbursements, the tax collection process, the tax lien process, and the motor vehicle process. Depending on how tied in the sewer billing is with the tax collector, it could result in its own testing or part of it. Treasurer Tillman noted the Tax Collector does the sewer billing and property taxes, and everything else is handled by the Town Clerk. She said due to the change in employees and elected officials, she would prefer there to always be a bigger percentage of following each transaction. Mr. Vartanian said it would depend on if there are any issues. He said for example, if they do 40 payroll tests and they don't have any issues, they may do 25 the next year. Treasurer Tillman noted FD Merrill was concerned about finalizing the budget before dealing with the audit. FD Merrill explained that the town has deadlines for the budget which is why the Town Meeting deadline was usually not doable. She said the end of March, when the budget is completed, would be an appropriate time and Mr. Vartanian had noted he could fit it into his schedule. Discussion ensued. FD Merrill asked if they could segregate the town and library findings within the report because the library does their own bookkeeping. Mr. Vartanian asked if the library was a department of the town. Selectwoman Carey said the library was a separate entity in which the town gives them an allotment of money, but they hire their own employees and run their own operations. Mr. Vartanian would need to research the legal structures further. Some municipalities, under an RSA, could be legally separate in which an audit could be done separately. In a lot of cases, they're still part of the municipality. If that is the case, the library would need to be included in the town audit. FD Merrill asked when the town could start asking the firm questions if they were to sign a contract with the firm. Mr. Vartanian said the town could start asking questions immediately and questions throughout the year would be covered under the cost of the proposal. Follow ups would also be covered depending on the complexity. No further discussion.

Department Head Updates: FD Merrill presented an anonymous donation in the amount of \$100 for the Backpack Program for approval.

Selectman Bevans motioned to approve the \$100 donation for the Backpack Program. Seconded by Selectwoman Carey. All in favor. None opposed.

FD Merrill presented a request on behalf of Ms. Kim Kenney. Ms. Kenney requested to use the tables and chairs from the Town Hall for Old Home Day.

Selectman Bevans motioned to approve the use of tables and chairs from Town Hall for Old Home Day. Seconded by Selectwoman Carey. All in favor. None opposed.

FD Merrill said the new police officer, Elizabeth Murray, made her aware of a program that was offered through Health Trust which would allow the town to have a Wellness Coordinator and receive \$500 annually for worksite wellness initiatives. FD Merrill will reach out to see if anyone would be interested in participating.

FD Merrill presented ARPA transfers for approval.

Selectwoman Carey motioned to transfer \$3,668.10 from the ARPA Fund to the General Operating Account to reimburse for expenditures previously approved to support Human Services (Backpack Program). Seconded by Selectman Bevans. All in favor. None opposed.

Selectman Bevans motioned to transfer \$6,050 from the ARPA Fund to the General Operating Account to reimburse expenditures previously approved to support Human Services (homelessness). Seconded by Selectwoman Carey. All in favor. None opposed.

Selectwoman Carey motioned to transfer \$200 from the ARPA Fund to the General Operating Account to reimburse expenditures previously approved to support the purchase of security cameras. Seconded by Selectman Bevans. All in favor. None opposed.

Selectman Bevans motioned to transfer \$3,920.44 from the ARPA Fund to the General Operating Account to reimburse expenditures previously approved to support the purchase of handguns. Seconded by Selectwoman Carey. All in favor. None opposed.

Selectwoman Carey motioned to transfer \$24,000 from the ARPA Fund to the General Operating Account to reimburse expenditures previously approved to support upgrading the existing HVAC systems. Seconded by Selectman Bevans. All in favor. None opposed.

Selectman Bevans motioned to transfer \$4,140.83 from the ARPA Fund to the General Operating Account to reimburse expenditures previously approved to support a Sewer Study. Seconded by Selectwoman Carey. All in favor. None opposed.

Facilities Director Gary Moore gave an update on the ongoing projects. There was ongoing work being done on the parking lots. They started seal coating today. The Torrent Building has been secured; it is no longer a safety hazard. They recoated the front steps with an Australian oil base called Mahogany Flames, which was the original stain they used to help preserve it. In reference

to the parking lot project, Selectman Bevans asked if they would be burning out the grass in the cracks. Facilities Director Moore said they cleaned out the grass in the ones that were sealed. Selectman Bevans noticed there was grass in one of the sealed cracks. FD Moore will take a look at the area he was referencing. Selectman Bevans will send FD Moore a picture.

Public Works Director Dean Hollins spoke about the ice-skating rink. Last winter they had the ice-skating rink located in the corner of the yard at the Town Municipal Building. Last year, due to the slope of the ground, it dropped off significantly. The rink had to be smaller due to the drop. The boards were built up to 2-feet on one side and a foot on the other side. PWD Hollins received a call from Mr. Stanley Balch who organized the skating rink last year. Mr. Balch suggested moving the rink to the front of the building, by the Gazebo. PWD Hollins had no issues with moving the rink for this year. He said Mr. Balch obtained an electrical permit and would like to move the light post near the flag. They would run power to the gazebo. For preparation, they would backfill the area with sand, grate off the front lawn and instead of using boards, Mr. Balch suggested to slope it down to 3-inches. PWD Hollins asked the Select Board for their feedback. Selectman Bevans asked if the liner would need to be replaced. They would reuse the liner from last year and there is extra materials left over to make it bigger. PWD Hollins said Mr. Balch would also like to build benches for the use of the Gazebo. Mr. Balch ordered a rubber mat that they will cut for the floor. Deputy PCD Director O'Brien noted all the materials and labor have been donated. Selectwoman Carey asked if they received feedback from the Penacook Academy Review Committee. Deputy PCD Director O'Brien said the rink does not pertain to the building and the agreement states that the fields are to be used for recreational purposes. PWD Hollins was in favor of moving the rink. He said it would be a better location because they can use the Gazebo and the benches would be covered so people can use them to put their skates on. Selectman Bevans noted to be aware that there was an individual that walks around town and plugs in their heater. Deputy PCD Director O'Brien asked if Mr. Balch will be moving the lighting that they installed last year. PWD Hollins said Mr. Balch will move the pole somewhere that will light up the rink and it will be put on a timer. Selectman Bevans mentioned they need to be careful not to damage the trees that the Beautification Committee has restored. PWD Hollins said they assessed the areas, and it will be on the lower part of the lawn so it will not affect the trees. No further discussion.

Selectman Bevans motioned to approve moving the Ice-Skating Rink in front of the Town Municipal Building near the Gazebo for the winter. Seconded by Selectwoman Carey. All in favor. None opposed.

PWD Hollins gave an update on the Public Works Department. The trash compactor was fixed and is now running again. The wire was torn apart so they did an inspection and found that the steel guides need to be replaced. He received a quote from the company that does their compactor work for over \$10,000. Most of the cost would be labor. PWD Hollins said he does not have funds in his budget, and he was unsure if he had enough in the recycling funds to cover it. PWD Hollins will reach out for additional quotes from two different welders that may be interested. He will update the Board after his findings. PWD Hollins said they cleaned up some trees down at the park across from the concession stand. There was a big dead ash tree and an

oak tree that had a giant hole in it. He worked with Capital Tree to trim and take down the big limbs in the area. PWD Hollins started working on truck inspections that are due in September. He ordered new tires for one of the trucks and has been doing maintenance, so they are prepared. Selectwoman Carey asked about fall cleanup. There has been no discussion and there will not be fall cleanup this year.

Police Chief Jason Killary gave an update on the Police Department. They have been busy with the summertime activity. Chief Killary said there has been some interesting incidents lately that have required follow up, but the activity is starting to die down. The new Corporal Officer Elizabeth Murray has been getting involved with the community. She has been planning a movie night for next month. They are hoping to have an officer return next week from medical leave. No further updates.

Fire Chief Tim Kenney gave an update on the Fire Department. They received their EMS license so now they can conduct EMS work legally. He noted they still need to get the equipment and put the program into place. The fire department did a refrigerator rescue in Beaver Dam Brook. The police department called about someone throwing a refrigerator over the Boscawen/Webster town line and it floated down and got stuck. The fire department dragged it out and brought it to the dump. No further updates.

Deputy PCD Director O'Brien noted the Intent to Cut for 23.049.08T was not on the Consent Agenda and needs signatures from the Board.

Selectman Bevans motioned to approve the Intent to Cut for operations 23.049.08T. Seconded by Selectwoman Carey. All in favor. None opposed.

Deputy PCD Director O'Brien presented Engineering Service Requests (ESR) for 67, 68, 69 and 70, for the town's gravel pits. The ESR's were for the yearly engineer review. Deputy PCD Director O'Brien asked the Board to authorize PCD Director Kellee Easler to sign the ESR's.

Selectwoman Carey motioned to authorize the Planning and Community Development Director Kellee Easler to sign the ESR's for 67, 68, 69 and 70. Seconded by Selectman Bevans. All in favor. None opposed.

Deputy PCD Director O'Brien forwarded an email from Don Moyer, the President of the Northern Rail Trail, about the location of the kiosk. They sent pictures that showed it would be located on Depot Street. Mr. Moyer wanted the Board to know the Dig Safe ticket has cleared with AT&T, Unitil, Eversource and Penacook-Boscawen Water Precinct. Deputy PCD Director O'Brien said Mr. Bill Murphy met with Mr. Moyer on site about the water lines and marked them.

Selectwoman Carey motioned to approve the kiosk location of the Friends of the Northern Rail Trail which was done in partnership with the Boscawen Economic Development Committee. Seconded by Selectman Bevans. All in favor. None opposed.

Deputy PCD Director O'Brien gave an update on the Parks and Recreation program. The program will be ending next week. She noted the Cops and Cone day will be on Wednesday. Selectwoman Carey asked if they were going to conduct a satisfaction survey to see how the new model appealed to parents. Deputy PCD Director O'Brien said they can conduct a survey. She noted many parents tried to sign up their children for weeks that were full, and some parents were upset that they had to sign their children up for field trips. Deputy PCD Director O'Brien said they only had 6 counselors and had no bus transportation, so they were trying to keep the field trips local and not over capacity. She said some vendors went down to the parks. Reptiles on the Move had to reschedule, and Deputy PCD Director O'Brien has not heard from them to reschedule a new date. She noted they have not issued a check to Reptiles on the Move, until they receive a new invoice. Deputy PCD Director O'Brien said she discussed restructuring the fee schedule for next year with FD Merrill, so that it would be more obtainable with their budgeting. Selectwoman Carey suggested conducting a survey to get feedback on what residents can afford, new ideas for activities and what their favorite activities were this year. Deputy PCD Director O'Brien said they will put together a survey to send out for feedback. She asked if the Board would like her to send sign ups to the School Board to approve to distribute at the schools. She noted the biggest complaint this year was that it was not advertised at the school. Selectwoman Carey said in the past they sent it through the School Board Representative, but they are no longer on the School Board. Selectwoman Carey was in favor of sending it to the elementary school. Deputy PCD Director O'Brien will reach out to Barbara Hukins and Jeff Drouin.

Deputy PCD Director O'Brien gave an update on Board of Health. There was a call received by a home in town that requested EMS services. When they arrived, they found that the resident had a major hoarding issue. Deputy PCD Director O'Brien said they put an order to vacate on the home and were working with the property owner to clean it up. The resident called the New England Trauma Service which is open 24/7. Deputy PCD Director O'Brien and Chief Killary will be meeting with the property owner tomorrow to assess the property and get a quote on how much the clean-up will cost. Deputy PCD Director O'Brien said the property owner was aware that they would be responsible for the cleanup costs. Selectwoman Carey asked if the resident was okay. Deputy PCD Director O'Brien said the property owner was in good custody and the pets have been located.

Deputy PCD Director O'Brien noted residents received their preliminary assessment values in the mail this week. She said residents have been calling to set up appointments. She noted residents should speak with Avitar directly if they have questions or concerns regarding their assessments. The Planning Department will be happy to assist anyone needing help with setting up the phone appointment.

Non-Public Sessions:

Selectwoman Carey motioned to enter a nonpublic session at 7:05pm under RSA 91-A:3 II (a). Seconded by Selectman Bevans. Roll call vote completed. All in favor. None opposed.

Selectwoman Carey motioned to close the nonpublic session at 7:14 pm under RSA 91-A:3 II (a). Seconded by Selectman Bevans. Roll call vote completed. All in favor. None opposed.

Selectwoman Carey noted the action was to remedy a 90-day review and give the 90-day adjustment in salary that was due to the employee.

Next Meeting: Thursday, August 24, 2023, at 6:00 PM.

Selectman Bevans motioned to adjourn at 7:15PM. Seconded by Selectwoman Carey. All in favor. None Opposed.

Respectfully submitted by Hannah Gardner