

**MINUTES OF A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE VILLAGE OF WELLSVILLE HELD ON OCTOBER 13, 2009 AT 7:00 PM IN THE TRUSTEES ROOM OF THE MUNICIPAL BUILDING, 156 NORTH MAIN STREET, WELLSVILLE, ALLEGANY COUNTY, NEW YORK.**

**PRESENT:** Trustees: Judy Lynch, Laurie Hennessy, Jamie Herman, and Tink LaForge  
DPW Dir: William Whitfield  
Police Chief: Steve Mattison

**ABSENT:** Mayor Cretekos

**VISITORS:** Laura Landers, Brian Quinn, Kevin LaForge

The meeting opened with the pledge to the flag led by Trustee Herman.

**Deputy Mayor Lynch called the meeting to order and announced the first order of business would be the approval of the minutes of the previous regular meeting. Hearing no corrections or comments the minutes were accepted as presented.**

The floor was opened for public comments.

Laura Landers, CPA representing Freed Maxick & Battaglia, LLC the Village of Wellsville's outside audit firm presented the 2009 Audit Report to the Board. Ms. Landers went over the audit findings which included one Material Weakness, two Significant Deficiencies. The Material Weakness centered on the fact that due to the size of the municipalities staff the auditors have to perform more of the internal controls than the accounting standards recommend. As such, a weakness is deemed to exist due to the assistance requested by the Village of the audit firm.

The significant deficiencies are;

- 1) the fact that additional separation of duties is needed in the handling of cash receipts and disbursements. Ms. Landers again indicated that this deficiency is not uncommon for municipalities the size of Wellsville, but she did indicate that the deficiency highlights the need for the Board to be vigilant in its oversight.
- 2) the fact that general journal entries have not been reviewed adequately in the past by the Board prior to them being entered into the financial software. This deficiency will be corrected this year with the treasurer providing the Board with a list of recommended entries with supporting documentation.

Ms. Landers answered questions from the Board and again indicated that the results for this year's audit were greatly improved over previous audits, and that the deficiencies noted were significantly reduced from past experience. Ms. Landers thanked the staff and the Board for its assistance with the audit. She recommended to the Board that they take the responsibility of opening the bank statements each month prior to the reconciliation to review for any unusual entry and they should initial and date their

review. She also indicated that the Board should be provided with the cash reconciliation sheets each month to review, as well as the monthly utility adjustment reports. The Board thanked Ms. Landers for her report.

There were no other visitor comments.

**MAYORS BUSINESS:**

1. None

**TRUSTEES BUSINESS:**

**HERMAN:** - 1) Requested executive session for personnel issue.

**HENNESSY:** Nothing

**LYNCH:** Nothing

**LAFORGE:** 1) Requested executive session for personnel and contractual issues.

**DEPARTMENT REPORTS:**

**FIRE DEPARTMENT:**

1. Verified receipt and filing of McEwen's 3/1/09 thru 8/31/09 expenditure reports.
2. Verified receipt and filing of the Fireboard's 9/21/09 minutes.
3. Requested that the drain line at the Fire Hall be repaired, DPW will take care of.

**POLICE DEPARTMENT:**

1. **Request for establishing 6:00pm to 8:00pm on October 31, 2009 as the approved "Trick or Treat" hours for the Village of Wellsville. It is anticipated that unless something unusual occurs there will not be need for any additional manpower. On a motion by Trustee LaForge and second by Trustee Hennessy the hours were approved.**
2. Board was informed that Ryan Aylor decided to accept a position with the Olean Police Department instead of with Wellsville's.

**DPW:**

1. **Requested that the Mayor be authorized to sign the agreement of intent with the Power Authority for expanded energy efficiency services. On a motion by Trustee LaForge and second by Trustee Hennessy the request was approved.**
2. **Requested permanent appointment of Deb Harvey as Account Clerk effective 10/14/09 which coincides with the end of her probationary period. On a motion by Trustee Herman and second by Trustee LaForge the request was approved.**

- Board was informed that work on the East State Street wall would begin on Monday October 19<sup>th</sup> and continue for approximately two weeks. This will entail restriction of through traffic during that timeframe. Emergency vehicles will continue to be able to use the street.

**CLERK TREASURER:**

- Acceptance and approval of the vouchers listed in Abstract #9 dated October 13, 2009 were approved on a motion by Trustee LaForge and second by Trustee Hennessy as follows:**

| <u>Fund</u> | <u>Amount</u>   | <u>Vouchers</u> |
|-------------|-----------------|-----------------|
| A           | \$ 33,904.90    | 357 – 415       |
| EE          | 16,051.41       | 214 – 230       |
| F           | 5,314.25        | 183 – 206       |
| G           | 2,422.54        | 195 – 216       |
| R           | <u>2,163.86</u> | 57 – 60         |
| TOTAL       | \$ 59,856.96    |                 |

- Acceptance and approval of the 2009 Financial Audit preformed by Freed Maxick & Battaglia as submitted. On a motion by Trustee LaForge and second by Trustee Hennessy the audit was accepted for filing.**
- Board was updated on the projected impact of the 2010 New York State Retirement System Payments. The police retirement payment will be \$142,354 which is \$26,167 above the approved budget. The general employee retirement payment will be \$233,092 which is \$89,716 above the approved budget.
- Acceptance of June 2009 and July 2009 Treasurer Reports. On a motion by Trustee LaForge and second by Trustee Hennessy the reports were accepted and filed.**

**With a motion made by Trustee LaForge and seconded by Trustee Herman, the meeting was moved to Executive Session at 8:22 PM.**

**On a motion by Trustee LaForge and seconded by Trustee Herman the Board moved out of Executive Session and back to Regular Session at 9:03 PM.**

**The meeting was adjourned at 9:03 PM on a motion by Trustee LaForge and second by Trustee Herman.**

Respectfully submitted,

Darrell Caldwell  
Village Clerk/Treasurer