

**Audit Committee Meeting Minutes**  
**October 11, 2016 at 4:00 pm**  
**236 Third Street, Greenport, NY 11944**  
**Village Hall Conference Room**

**Attendance:** Mayor George W. Hubbard Jr., Trustee Mary Bess Phillips, Trustee Douglas Roberts, Clerk Sylvia Pirillo, Treasurer Robert Brandt, Deputy Treasurer Gaffga

**Call to Order:**

Meeting called to order at 4:04 pm.

Motion made by Mayor Hubbard and seconded by Trustee Phillips to accept the minutes of the last meeting. Motion carried.

**Old Business:**

- Village-wide audit:

"Field mechanics" of audit "went very well," according to the Treasurer. Final journal entries not yet received. Once agreed upon, the Treasurer will perform a "hard close" of the fiscal year. (The past fiscal year remains open until the auditors arrive at Village Hall and are provided with a trial balance.) Greenport Fire Department purchase orders to be voided if still outstanding, as of this date. Trustee Phillips said should be each Department's responsibility to ask Board for a roll-over. Treasurer to run report for Mayor on October 12 of outstanding purchase orders. Money "rolls into" apparatus fund at the end of "hard close."

- Sewer and Rate Study

BST has a "not to exceed" cap on their quoted number. BST maximum is \$ 13,720; according to Deputy Treasurer Gaffga. H2M does not have sewer experience, according to Treasurer Brandt.

Sewer maintenance schedule to be provided by Village Administrator Pallas, to be added to sewer rate study. Depreciation expense (straight-line, in this case) is to be used for replacements / improvements.

Needs to answer for rates for the next 10 years.

- Nepotism

Nepotism policy "may or may not" be workable in a small community, according to NYCOM.

Direct or indirect financial gain is the issue.

Nepotism is covered under our Village of Greenport Code, as agreed by the Audit Committee.

**New Business:**

- Mitchell Park – Dances in the Park  
Trustee Roberts said no need for cash boxes, and wants “funding up front”.  
“Marina Manager” will be at Mitchell Park on Monday evenings. Trustee Phillips asked if written policy required. Policy was written. Will “be on” Deputy Treasurer Gaffga in future, according to Deputy Treasurer Gaffga.  
Deputy Treasurer Gaffga will retrieve boxes at 7:30 am on Tuesday after Dances night.  
Treasurer Brandt and Deputy Treasurer Gaffga to create an SOP for Dances money.  
The idea of piloting an electronic option for payment also is to be explored.

**Recommendations to Village Board:**

None

**Close Meeting:**

Motion made by Mayor Hubbard and seconded by Trustee Roberts at 5:30 p.m. to adjourn. All in favor. The next meeting will be held on December 12, 2016 at 4:00 p.m. at Village Hall.