



## TOWN OF DEERING

*Board of Selectmen*  
762 Deering Center Road  
Deering, NH 03244

### Meeting Minutes August 16, 2017

Selectmen present: Allen Belouin, Sharon Fife, Aaron Gill.

#### Public Hearing – 700pm

Mr. Gill made the motion to open the public hearing pursuant to the provisions of RSA 31:95-b to discuss, take public comment, and act upon the following item:

- to accept \$81,627.38 in additional funding from the NH Department of Transportation, as provided under senate bill 38, to be used for local road improvement projects.

Ms. Fife seconded the motion. The vote was unanimous and so moved.

Mr. Belouin explained that the State was providing additional transportation funding to NH communities in an amount equal to their respective highway block grants. The Board proposed using the additional \$81,627 to complete the East Deering road reconstruction project a year earlier than planned. The funding sources and costs are listed in the table below.

Funding Source	Amount
Road Recon ETF WA#5 2017	\$ 59,049.00
Municipal Transport Fee Balance 12/31/2016	\$ 48,563.00
SB 38 Funding	\$ 81,627.00
Road Reconstruction ETF Balance - 12/31/2016	\$ 65,256.00
<b>Total Available Appropriations 2017</b>	<b>\$ 254,495.00</b>

Construction Phase	Linear Feet	Est. Costs
Total linear feet Phase 2	3,300	\$ 106,983.00
Total linear feet Phase 3	4,210	\$ 136,484.37
<b>Total Linear Feet</b>	<b>7,510</b>	<b>\$ 243,467.37</b>

The Board solicited public input. Brief discussion ensued. Hearing no other comments Mr. Belouin made the motion to close the public hearing. Ms. Fife seconded the motion. The vote was unanimous and so moved. The public hearing closed at 7:05pm.

The meeting was called to order at 1905.

Mr. Gill made the motion to accept \$81,627.38 in additional funding from the NH Department of Transportation, as provided under senate bill 38, to be used for local road improvement projects. Ms. Fife seconded the motion. The vote was unanimous and so moved.

## **MEETING MINUTES:**

### **Meeting Minutes – August 2<sup>nd</sup>.**

Mr. Gill made the motion to approve the meeting minutes of August 2<sup>nd</sup>. Ms. Fife seconded the motion. The vote was unanimous and so moved.

### **New Business**

#### **Police Department**

Police Chief Pushee briefed the Board on the department's activity. He noted that officers were taking vacation at this time of year. Traffic training for boy scouts slotted to work the August 20<sup>th</sup> Antique Truck Show is scheduled and the new cruiser outfitting is proceeding as planned. Mr. Gill asked about the severity of the opioid crisis in Deering. Chief Pushee acknowledged that it was in Deering, but not to the extent that it is in larger communities. While he is aware of a few locations where there is suspect activity in Town, trying to develop the evidence to a point where a judge will issue a search warrant is difficult. Hillsborough does have an officer dedicated to the county's Street Crimes office who regularly develops evidence and tracks activity in both Hillsborough and Deering. Ms. Fife asked about the disposition of personnel files in the PD. Chief Pushee explained that background information, training files, internal investigations (of which there are none) is part of what is kept within the police department while hiring information, performance reviews, certifications, with holdings information and such is what is kept in the personnel folders on the administrative side. The TA explained that such items like the old Laurie list, now called the exculpatory evidence protocol, would be found in the personnel folders on the PD side. Chief Pushee provided some background on the issue and explained that if an officer were to become part of the exculpatory evidence protocol then the Chief would certainly meet with the TA and Board members to review the issue. Ms. Fife asked about providing the TA with a master key for the building explaining the need to get into the office when HVAC repair people needed access or other times such as during the recent window replacement. The TA noted that he did not want a key to the evidence room, but the Fire Chief should also have a master key so that in case of emergency he could clear the building and get accountability for staff. A brief discussion over key policy ensued.

#### **Dan Goddu – PB Chair**

Planning Board Chair, Dan Goddu addresses the Board relative to having the RPC (regional planning commission) recompile the Town's zoning ordinance. Ms. Fife expressed mild confusion because she was under the impression that the planning board was submitting the zoning documents to the RPC. There appeared to be some misunderstanding, but Ms. Fife agreed to get the documents to the RPC. Mr. Goddu briefed the Board on the status of the Master Plan. The Master Plan is at the printers for binding and scheduled next for distribution. Mr. Gill addressed the issue of the CIP and the importance of having it funded through the annual budget process. The TA has directed department heads to update their data. Mr. Belouin observed that the RPC had previously worked with the planning board to develop a CIP for the 2006-2011-time frame. Maybe the RPC can be of assistance again. Mr. Goddu disclosed that a Lake resident is looking to start a small triathlon next year where entrants began by swimming the length of Deering Lake followed by biking and running with the Town Hall as the terminus for the event. The Board liked the idea and agreed that coordinating that event with something at the Hotel Lot will be a nice community event.

#### **Policy Proposal – Cash Handling & Receipting / Sale of Town Assets / Internal Audits**

The TA addressed two financial control deficiencies reported during the course of the 2016 audit and listed below as found in the auditor's Management Letter.

#### **4. Perform Internal Audits**

##### Prior Year Issue

In the prior year, we noted that the staffing of the Town is such that there is only one person in each key department to process routine transactions and perform reconciliation procedures. These departments include the tax collector/town clerk and accounting. While the records kept by almost all departments were admirable, this limited staffing is an inherent risk to the Town since one-person is responsible for virtually all facets of their own operation.

We recommend that the Town Administrator consider performing periodic internal audits of key departments on a revolving basis. This would involve reviewing a day's transactions to ensure that proscribed procedures are being followed by the department and that receipts are being adequately accounted for within the department's records.

## **5. Implement Cash Handling Policy Over Sale of Town Owned Assets by Departments**

### Prior Year Issue

In the prior year, we noted two instances where departments sold Town-owned assets on behalf of the Town, however, did not turn over those receipts to the Town Treasurer. Instead, those funds were used to directly purchase items bypassing the Town's normal internal controls over purchases.

We recommend that the Town implement a cash handling policy over the sale of Town-owned assets by departments.

The TA referenced the policy proposal in the evening's agenda packet that addressed those deficiencies while also establishing cash handling and receipting procedures (see attached). The TA also noted that the switch from Lake Sunapee Bank to TD Bank addressed one aspect of the internal audits portion because all ACH transfers associated with vehicle registration and payroll now require two-person authorization; one person prepares the ACH and another person reviews it and then executes the transfer. Mr. Gill thought the approach well-reasoned but wondered how all of the Town's policies and ordinances could be compiled in a less ad hoc fashion. The TA agreed and noted that much the way the RPC will be recompiling the Zoning ordinances the same will need to be done with Town policies. Given that this was a first reading of the current proposal the TA, barring any changes offered by the Board, would prepare the policy for adoption at the next meeting.

### **Tax Deed Sale**

The Tax Collector had provided three properties that were available for tax deed sale. They were the only properties qualified for sale; 2325,2337, and 2352 Second NH Turnpike. Two properties had mobile homes and the third was a vacant lot, all were adjacent to the airport. Mr. Belouin made the motion to advertise their sale. Ms. Fife seconded the motion. The vote was unanimous and so moved.

### **ADP Cost Comparison**

The Board reviewed a proposal prepared by Administrative Assistant Carrie Goodwin relative to the costs associated with payroll processing. Inhouse processing costs, inclusive of all banking, quarterly and end-of-year tax filing is \$11,022 per annum. Annual payroll costs provided by ADP is estimated to be \$8,658 which represents an annual savings of approximately \$2,363. Mr. Gill explained the inherent liability associated with in house processing of payroll. Given the State and Federal filing requirements and penalties levied for not doing so in a timely manner, or with making a mistake, it made good business sense to use an outside vendor who would assume those liabilities. He also noted that the TA probably would have difficulty doing payroll in the absence of Ms. Goodwin. The TA admitted that it would indeed be difficult. The Board agreed to incorporate these recommendations in the upcoming budget for 2018.

### **Welfare Lien Discharges 208-011-047 / 208-011-07**

The Board reviewed welfare lien discharges as prepared by Ms. Goodwin. The impetus behind the proposed discharges were the deaths of those who had received assistance. Given the lack of information concerning the total lien amount to discharge the Board opted to reconsider those discharges when cost information is provided.

### **Postage Meter Lease Renewal**

The Board reviewed renewal options for postage as prepared by Ms. Goodwin. Renewal of the current lease would be for a five-year term with Pitney Bowes with a cost increase of between \$12 and \$13 per year. Stamps.com had a four-week introductory period. There were no lease terms and the charge for the postage scale was \$9.95 for shipping. The Town was free to keep it even if they decided against continuing with the service. The monthly charge was \$15.99 for Stamps.com versus \$52.44 for Pitney Bowes. The Board opted to try Stamps.com.

**TO BE REVIEWED AND/OR SIGNED:**

- |                            |  |
|----------------------------|--|
| - Employee Payroll         | <u>August 9<sup>th</sup></u><br>\$12,855.07  |
| - Employee Payroll         | <u>August 16<sup>th</sup></u><br>\$14,274.74 |
| - AP Manifest              | \$78,703.61                                  |
| - Xfer from LSB to TD Bank | \$1,125,000                                  |
| - Town Hall Rental         | Fire Dept. Training 8/30/17                  |
| - Highway Block Grant      | FY18 review                                  |

There being no further business to come before the Board Mr. Belouin made the motion to adjourn. Ms. Fife seconded the motion. The vote was unanimous and so moved. The meeting adjourned at 21:25.

Respectfully Submitted,

\s\ Russell McAllister  
Town Administrator

**MONTHLY REPORT****JULY 2017****NEWS:**

1. 2017 Cruiser has been received and is awaiting Upfit Schedule.
2. Police Cadets from Post 612 Assisted with Community Service Details at Annual Hillsboro Balloon Fest
3. Police Cadets from Post 612 assisted with Community Service Details at Annual Circus Event in Hillsboro
4. Chief Pushee took two weeks of vacation time to work on his house and visit with family in the Adirondacks.

**TRAINING:**

1. Officer Forsley has been moved onto his own from an FTO position, but still with some supervisory oversight.
2. Everyone except Chief Pushee, who was out of town, attended a Firearms Range Training Annual Handgun Qualification session.

**GRANTS:**

1. 2017 STEP Grant Program : We have begun working these grant patrols. Chief Pushee submitted quarterly reports and reimbursement requests for these.
2. 2017 DUI Grant Program: We have begun working these grant patrols. Chief Pushee submitted quarterly reports and reimbursement requests for these.
3. 2018 Highway Safety Grant Programs- Chief Pushee has submitted online applications for STEP grant, DUI Grant, and Distracted Driving Grant, and an Equipment Grant to hopefully help pay for portion of new cruiser computer tablets and peripherals.

**JUVENILE ACTIVITY:**

1. No new JV Cases in June 2017

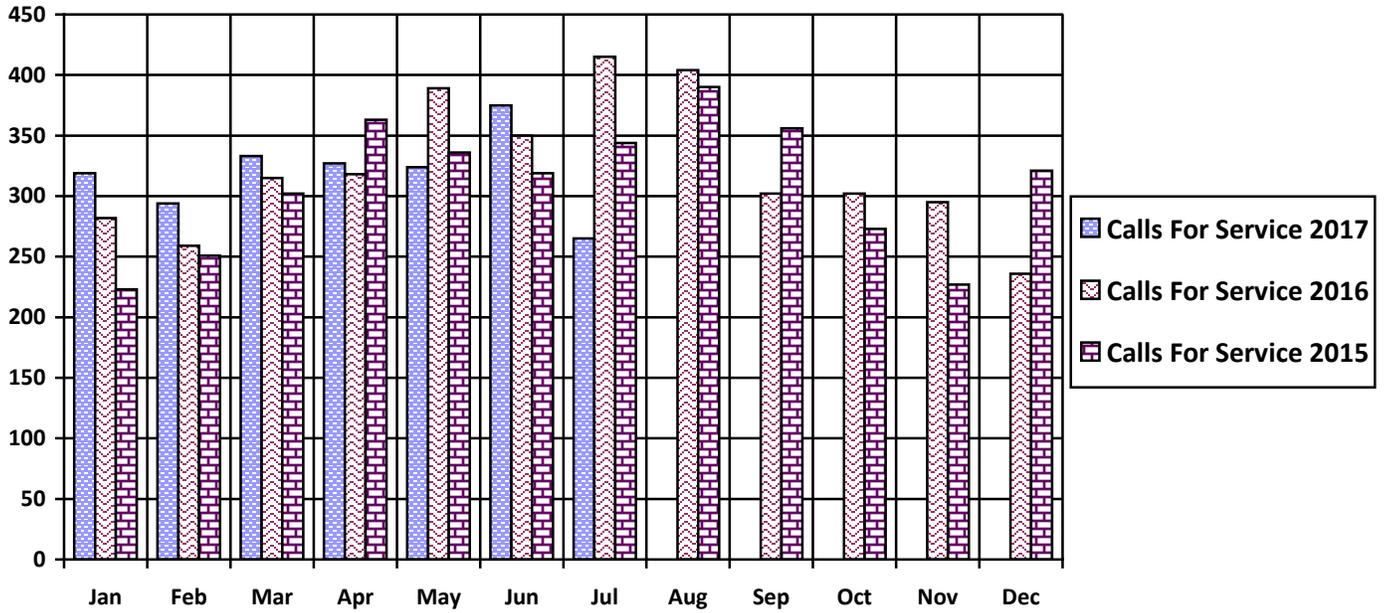
**ACTIVITY REPORT:**

Calls For Service Logged:	265	(this does not include many vacant home checks which are now counted separately in the new system)
DPD Call Outs	6	(Animal Control, MV Crash, Suspicious Activity, Fireworks Compl, etc).
NHSP Call Outs	0	(
MV Enforcement:	76	(64 traffic warnings, 12 parking citations)
MV Accidents:	3	(2 driver inattention/distraction, 1 animal causation)
ARRESTS Total:	5	
Charges:		DUI (drug impairment) and Poss Drugs in MV 1
		Dom Violence & Felony Drive After Revoked 1
		Felony ReckCndct, et al 3
NEW PENDING/ OPEN CASES:	4	
Charges: Tattooing of a Minor	1	(warrants issued for the tattooer, he is in Mass and reluctant to come to NH)
Burglaries	9	(3 last fall, 3 in May 2017, 3 in June/July2017)

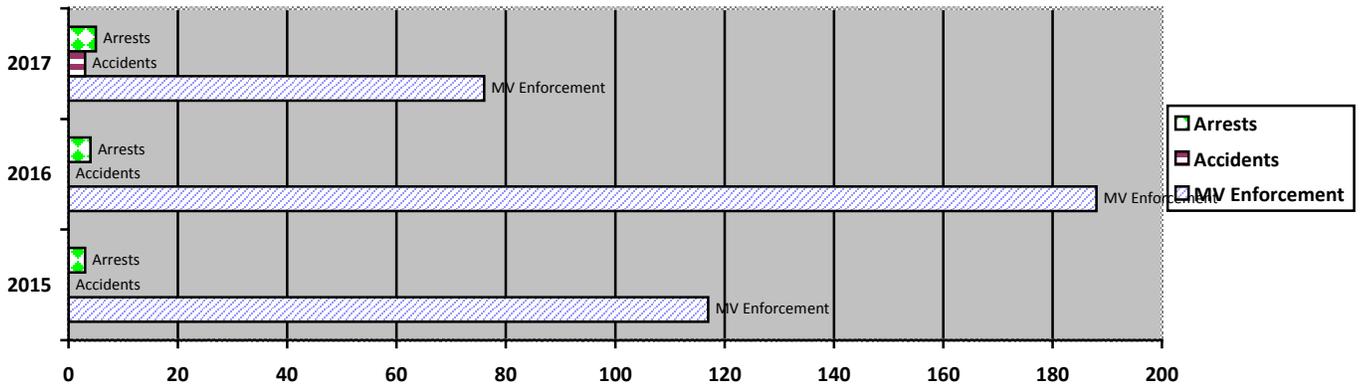
**MILEAGE TOTAL:**

3,102 miles from 1July2017 through 31July2017  
 2013 IntrcprUtil: 96,005 (1,305 miles in period)      2014 Intrcpr Util: 48,691 (1,797 miles in period)

### Call For Service Stats- Monthly



### Monthly Stats- JULY



**RADAR TRAFFIC SURVEYS**

**JULY 2017**

**OFFICER TRAFFIC SURVEYS**

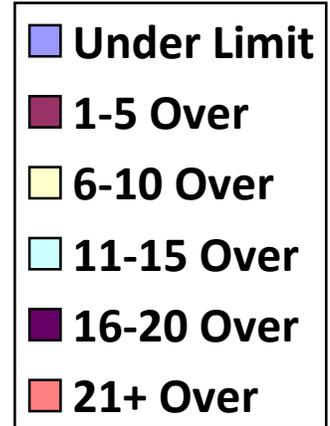
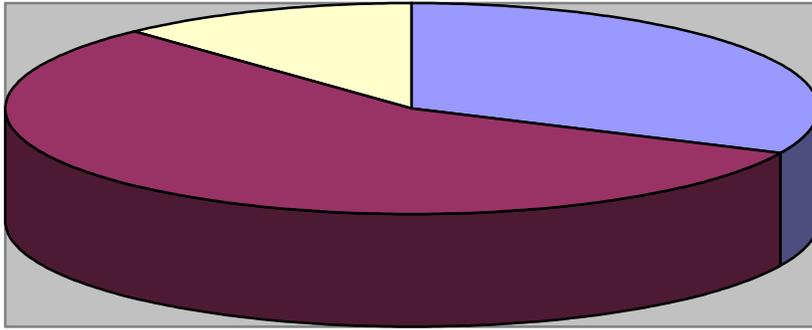
Totals	Rte 149 (0)	2 <sup>nd</sup> NH Tpk(1)	OldCounty (1)	Clement (1)	EstDrng (2)
Total Cars					
Under Limit		8	2	5	1
+1 – 5 over		14	4	16	11
+6 – 10 over		3	4	2	8
+11 – 15 over		0	2	0	1
+16 – 20 over					
+ 21 over					
Stopped		0	2	0	1

Totals	Rsvr (0)	LngWds(0)	Mnslvl(0)	Other(1)	Cross(1)
Total Cars					
Under Limit				0	1
+1 – 5 over				15	8
+6 – 10 over				18	4
+11 – 15 over				5	3
+16 – 20 over					
+ 21 over					
Stopped				0	2

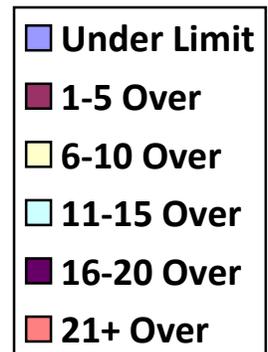
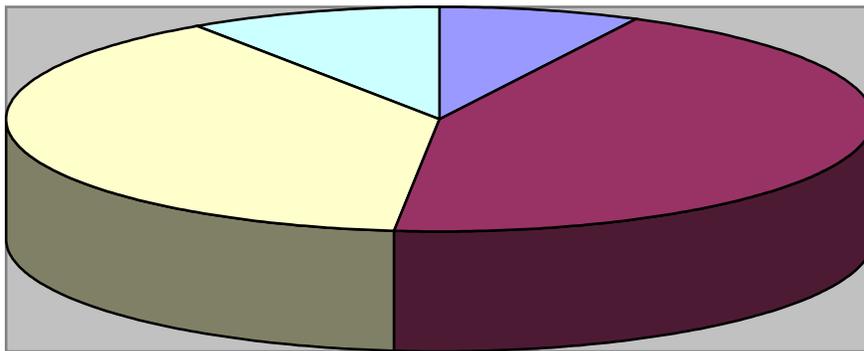
**VOLUNTEER TRAFFIC SURVEYS**

Totals	EastDrng(	Union (	Mill (	OldCty(	ClmtHill(	LngWds (
Total Cars						
Under Limit						
+ 1 – 5 over						
+ 6 – 10 over						
+ 11 – 15 over						
+ 16 – 20 over						
+ 21 over						

## Primary Roadways - 1 Surveys



## SECONDARY ROADWAYS - 6 SURVEYS



**To:** Board of Selectmen  
**From:** Chief Dan Gorman, Deering Fire & Rescue  
**Date:** 08/09/2017  
**Subject:** Fire & Rescue Report

Deering Fire & Rescue had a total of seventeen (17) calls in the month of July. Sixteen (16) medical aids, one (1) motor vehicle accident and one (1) fire response mutual aid to Antrim for a structure fire.

The Per Diem program is up and running. The personnel have been hard at work learning the roads of Deering, learning where equipment is on the apparatus, as well as responding to seven (7) medical aids and one (1) motor vehicle accident. Just under half of the emergency responses in the month of July were during the Per Diem hours with eight (8) calls during those hours and nine (9) responses outside of those per diem hours. See chart 1 below for a breakdown of the responses for the month of July, by Day of the week and hour of the day.

During one EMS transport to the hospital, there was a second request for a medical aid and a mutual aid ambulance had to be called to assist that patient. This is signified on the chart with "OC" for overlapping call.

The floors in the meeting/training room and Chiefs office at Donovan station has been placed in by Cutter Flooring Inc. It looks great. With a little more work, we should have a very nice area for meetings and trainings.

The Deering Fire & Rescue Association is gearing up to do some cooking at the Antique Truck show on August 20<sup>th</sup>. We will be cooking breakfast sandwiches for the early birds, then hamburgers and hotdogs for the lunch crowd. We will also be providing EMS and fire coverage during the event. It was a very large event last year and we anticipate it being an even bigger event this year.

Also, on August 12<sup>th</sup>, Bruce Bowler and his wife will be hosting a pig roast at Oxbow Campground with the benefits raised from the event to be split between Deering Fire & Rescue and Hillsboro Fire & EMS. Mr. and Mrs. Bowler have been doing these pig roast at campgrounds that they have stayed at for years. This is a great gesture and we really appreciate the efforts of the Bowler family.

Sincerely,

**Daniel Gorman**

Daniel Gorman, Fire Chief/EMD  
Deering Fire & Rescue

Deering Fire & Rescue

July Response Chart Per Hour and Day of Week

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
0:00								
1:00								
2:00								
3:00								
4:00								
5:00					1	1	1	3
6:00								
7:00								
8:00								
9:00	1							1
10:00					1			
11:00	1		1 OC					1
12:00	1					1		2
13:00			1					1
14:00					1			1
15:00	1			1				2
16:00								
17:00							1	1
18:00								
19:00				1				1
20:00						1		1
21:00					1			1
22:00								
23:00								
Totals	4		2	2	4	3	2	17

- Fire Response
- M/A Transported
- Per Diem Hours of coverage

OC - Overlapping calls - Second emergency request while ambulance is committed to another call



## TOWN OF DEERING

*Highway Department*

762 Deering Center Road

Deering, NH 03244

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### July 2017 Highway Department Report

We started ditching a problem erosion area on Reservoir Road that turned into a project. We ended up starting at the bottom of the hill across from Parsley's Way and installed drainage up to the top. Before the Town took over this section of road from the State about eight years ago, they installed 40' of drainage and then stone to the top of the hill but still always washed there. We have had a few issues with cars now cutting the corner close and sending the drainage stone into the road way but when the stone packs in better it will not be an issue. We have been working in our pit preparing the area for when the crushing company arrives. We have dug out the original entrance of the pit where it had been filled in to have an entrance and exit during winter months. This will take care of our trucks passing in and out in a narrow section on Hedgehog Mountain Road. Grading has been ongoing as is cleaning up some storm branches. We look forward to starting the East Deering road project next month.

Brian Houghton

Road Agent

<b>Vehicle #</b>	<b>Vehicle Description</b>	<b>Start</b>	<b>End</b>	<b>July Total</b>
P1	2008 Ford F350	104,698	104,936 Miles	238
B1	2014 Cat 430IT Backhoe	1515.5	1618.5 Hours	103
L1	2007 Komatsu 320 Loader	6163	6177 Hours	14
G1	2003 John Deere 772 Grader	10,948	11,044 Hours	96
T1	2011 Kenworth Dump	67,116	67,971 Miles	855
T2	2005 International Dump	136,576	136,668 Miles	92
T3	1999 International 6x6 Dump	19,593	19,593 Miles	0
T4	2001 International Dump	2,651	2,660 Hours	9
T5	2006 C5500 Chevy Dump	57,766	57,823 Miles	57

*Cash Handling, Sale of Town Owned Assets, Internal Audits*

Town of Deering

**Section 1. Purpose**

The Town of Deering deposits substantial sums of money each year carrying out the many functions and services that it provides. Taxpayers have a right to expect that the municipality's operations be carried out efficiently and expeditiously with adequate financial control and accountability.

The objective of this policy is to attempt to strike a balance between the need for department operating efficiency and flexibility and the need for financial control and accountability as it pertains to cash handling, sale of town owned assets, and periodic internal audits to ensure compliance. It is also the purpose of this policy to implement uniform procedures for depositing funds collected from fees, taxes, or through the sale of Town owned assets that will provide quality and operational efficiency.

Periodic internal audits of individual departments by the Town Administrator is designed to ensure compliance with this policy as much as it is an opportunity for the Town Administrator to issue appropriate guidance associated with a department's financial responsibility.

As required by RSA 41:29 I the Treasurer maintains custody of all funds except those funds held by the Trustees of Trust Funds, Library Trustees, or Cemetery Trustees. RSA 246:29 VI allows the Treasurer to delegate deposits or other financial functions to other town officials or employees provided such delegation is in writing and includes written procedures.

**Section 2. Regular Deposit Procedure**

**2.1** Customer Receipts – Departments should insure that all customers are issued a sequentially numbered receipt at the time of collection of moneys from a customer. Customers should be encouraged by appropriately placed signs to request a receipt.

**2.2** A secure area is needed for the safeguarding and processing of cash received. Access to the secured area is restricted to authorize personnel only. The secured area is locked when not occupied. All revenue must be deposited with the Finance Office at least weekly or daily whenever such funds total \$500.00 or more. For Fridays, weekends and holidays the deposit must be turned in on the next available business day.

**2.3** Each department or committee (with the exception of the Tax Collector) must complete an account detail journal identifying the various revenue accounts to be credited, as well as, a copy of the receipt for each transaction. All checks should be stamped with the Bank Deposit Stamp. In addition, each depositor shall photocopy each check to keep with his or her copy of the deposit.

**2.4** In the case of a department who has authority from the Treasurer to deposit direct to the bank please skip down to 2.10.

**2.5** The person who collects and prepares the deposit (depositor) will bring it to the Administrative Office for verification. Verification will consist of the depositor being physically present while the Bookkeeper counts and verifies the amount to be deposited. If the depositor sends the deposit via messenger, the deposit must be sealed in an envelope and the envelope be placed in an interoffice envelope. The Bookkeeper will verify the deposit in the presence of a Department Head or the Town Administrator. Under no circumstance will a deposit be opened without another authorized employee present.

**2.6** If there is a discrepancy, the Bookkeeper and the depositor will initial and provide a brief explanation of any changes made for immediate resolution. In the case of deposit sent by messenger, email verification to and from the depositor can be used for all changes. In the event that the Bookkeeper and the depositor cannot resolve the discrepancies the Town Administrator will be notified immediately.

**2.7** The Bookkeeper will log the deposit on a Departmental Deposit Log. Then the Bookkeeper will prepare a bank deposit slip and seal the deposit and the slip in the bank deposit bag.

**2.8** The deposit bag will be given to the Tax Collector (the Tax Collector should verify the bag is properly sealed) to bring to the bank within 24 hours. The Bookkeeper will bring the deposits to the bank as a backup to the Tax Collector. In this case the Tax Collector will seal his/her deposit in a bank deposit bag.

**2.9** The Tax Collector will take the deposits to the bank and provide copies of the receipts slips from the bank to the Bookkeeper. The Bookkeeper will log the receipt's date and amount next to the appropriate department deposit on the Departmental Deposit Log.

**2.10** Each Department shall receive from the Bookkeeper its Departmental Deposit Log monthly. The Treasurer will receive the Departmental Deposit Logs and copies of all deposits receipts. Any discrepancies shall be reported to the Town Administrator, who will notify the Treasurer and or the Department.

For the Department that deposit directly to the bank themselves, they will prepare a Department Deposit Log with the bank receipt information (date and amount). A copy of this log and the receipts will be remitted to the Treasurer and the Finance department once a month by the 15<sup>th</sup> of the seceding month.

**2.11** The Treasurer and the Town Administrator will verify the departments log with the bank statement each month. Any discrepancies shall be reported to the department for explanation and correction.

**2.12** Under **no** circumstance will any Department employees utilize personal funds to compensate for shortages or overages. All shortages or overages must be brought to the attention of the Town Administrator, or his/her designee prior to submission. Employees and officials are not allowed to cash personal checks made payable to the Town or paychecks.

### **Section 3. Coin Depositing**

**3.1** All coins must be included with each deposit and correctly reported on the coin line of the deposit slip.

**3.2** A calculator tape, or bank deposit ticket summarizing the coin portion of the deposit must be provided. All coins must be rolled by denominations -50 pennies, 40 nickels, 50 dimes, 40 quarters. Only full rolls will be accepted by the bank. Place additional coins not rolled loose in the deposit bag.

#### **Section 4. Petty Cash Procedures**

**4.1** The Town Administrator shall authorize and establish funds and keep a current listing of all Petty Cash Funds.

**4.2** The Department Head and the Town Administrator will determine a base petty cash amount.

**4.3** A locked cash box will be used to store petty cash and must be locked at all times. The key will be kept in a secure location. Only one employee will be named Petty Cash Custodian at a time and shall be assigned the responsibility by the Department Head.

**4.4** The Petty Cash Custodian will issue a pre-numbered, two-part receipt for each payment made out of petty cash. This receipt is to be signed by the Petty Cash Custodian and the employee receiving the petty cash.

**4.5** All reimbursements from petty cash for small purchases will be made to employees authorized by the department head to make such purchases and the employee must supply the appropriate receipts and a description of the purchase.

**4.6** At all times the total of receipts added to the cash remaining in the petty cash box must equal the predetermined petty cash amount.

**4.7** Replenishment of departmental Petty Cash for purchase made shall occur by submitting a summary of all purchase sorted by General Ledger account number to the Finance office. All receipts or other documents supporting the charges shall accompany the request. Finance will cut a check for the reimbursement during its normal processing.

**4.8** Department shall submit Petty Cash reimbursement once a month prior to the second working day of the month, at a minimum, for any purchase receipts being held.

**4.9** Under **no** circumstance will any employee utilize personal funds to compensate for shortages or overages. All shortages and overages must be brought to the attention of the Finance Director immediately upon discovery.

**4.10** The Town Administrator will perform random audits of all departments' petty cash. Any discrepancies found must be explained in writing and in detail to the Town Administrator.

#### **Section 5. Return Check Procedure**

**5.1** Copies of returned checks and bank documentation must be submitted to the Finance office, the Treasurer and the Department. Returned checks will be recorded in the accounting system against the revenue in which it was originally posted.

**5.2** First time returned checks are to be re-deposited. The department will prepare the deposit slip and detail journal. If the return check is for a tax payment the Tax Collector will not re-deposit.

**5.3** The Department is responsible for notifying the check writer in writing to inform them that his/her check did not clear and a return check fee of \$25.00 plus all protest, bank, and legal fees per RSA 80:56 will be charged. A copy of the notification shall be sent to Treasurer.

**5.4** Payment of a returned check that cannot be re-deposited must be replaced by the issuer either in the form of cash, money order, or bank certified check. Information as to whom and the purpose of the payment should be documented and placed with the daily deposits. Returned check charges should be noted as a separate revenue item.

## **Section 6. Sale of Town Owned Assets**

**6.1** Town assets no longer used by departments may be sold by competitive bid. Items shall be advertised in a newspaper of general circulation. Successful bidders shall present a certified check, or cash at time of sale. Proceeds from all items shall be given over to the Treasurer or his/her designee for deposit into the Town's bank account.

## **Section 7. Internal Audits**

**7.1** Periodic internal audits of individual departments shall be conducted by the Town Administrator throughout the budget year to both ensure compliance with this policy and to serve as an opportunity for the Town Administrator to issue appropriate guidance associated with a department's financial responsibility.

## **Section 8. Non-compliance**

**8.1** Violation of this policy may result in the denial or revocation of the privilege to handle town funds. Employees who do not comply with this policy shall be subject to disciplinary action including termination as outlined in the Personnel Policy.

## **Section 9. Implementation**

**9.1** To facilitate conduct in accordance with this policy, a copy of this policy shall be made available to department heads, employees, volunteers, board and commissions upon hiring, appointment or election to office and at such other times as may be necessary.

Please Sign IN

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John Shaw

Gale Tolman

Doug Tolman

~~John~~ Chief Pusher

Don Goddu