

**Town of Haverhill  
Select Board and No. Haverhill Commissioners  
Special Joint Meeting  
MINUTES  
Thursday, July 8, 2021, 3:00 PM  
R. E. Clifford Memorial Building  
65 South Court St.  
Woodsville, NH 03785  
Or on ZOOM**

The meeting was **CALLED TO ORDER** at 3:00 PM by Brigitte Codling, Town Manager.

**Town Employees Present:**

**Town Manager:** Brigitte Codling  
**Assistant Town Manager:** Jennifer Boucher

**Select Board Members Present:**

Fred Garofalo, Chair  
Matthew Bjelobrk, Vice Chair  
Howard Hatch, Selectmen

**No. Haverhill Commissioners Present:**

Dennis Fournier, Commissioner  
Richard Clifford, Commissioner  
John Page, District Clerk  
Sarah Tucker, District Administrator

**Members of the Public Present:**

***In Person***

Doug Henson	Robert Fagnant
John Page	Howard Hatch
Dennis Fournier	Shawn Bigelow
Richard Clifford	Lorie Ann Noyes
Regis Roy	

***Online*** [Participants who do not use their full names online are not included on this list.]

Mike Bonnano  
Bob Long  
Kristi Garofalo

Town Manager Codling kicked off the meeting by stating that originally the meeting was going to be between the North Haverhill Commissioners, District staff, and Town Administration. However, at the last Select Board Meeting the board was briefed on the purpose of the meeting. They have asked to be briefed on anything that could have an impact on Town operations. Once briefed board members stated they wished to be in attendance. With three Select Board members

potentially going to be present, the meeting had to be a warned Select Board Meeting. The meeting was then warned as an emergency joint meeting of the North Haverhill Commissioners and the Select Board. Once it was warned the public began asking for a Zoom option so they could participate virtually. The Haverhill Select Board Chair asked for the Zoom option to be set up and published, which it subsequently was. TM Codling then stated that the goal of the meeting was to make sure all players were on the same page and all information was on the table. That way everyone involved could begin collaborating in an effort to correct deficiencies with the finances of the North Haverhill Village District. As it is necessary for the books to be cleaned up, corrected, and audited so that the Town's fall tax rate can be set without delay.

Boucher followed by stating she had called this meeting due to concerns she had over the North Haverhill finances. She also noted that because there were only two selectmen present this technically was not an official meeting of the Select Board. [*a third SB member arrived at the meeting late making it an official meeting*].

Boucher said she had been aware that the Precinct had lost their bookkeeper, but believed things were under control. It was not until recent conversations, particularly one with Jamie Dow at the DRA that her concerns arose. This meeting was not to criticize or lay blame. It was simply a discussion to make sure the North Haverhill Commissioners understood that time was of the essence. Boucher stated that from her recent conversations she believed the North Haverhill books were not in a position to be audited and therefore the auditors would not be able to perform the audit and if the auditors could not perform the audit, then they cannot prepare an MS-535. And if the precinct cannot get their MS-535 prepared on time, then this causes a delay in setting the Town's tax rate and this is where the Town gets involved. If the Precinct cannot get their all their information in to set their tax rate, then we can't set ours and that will delay the tax bills going out.

Boucher discussed the preparation of the district's MS-535 document and noted that the Town cannot set its tax rate until the District's send the Town all their information. Boucher noted that she wanted to convey, at the same time, to the Select Board and the Commissioners, the taxation information that is needed and the importance of setting the tax rate for the Town.

Boucher noted that the District does not have anyone who is legally allowed to sign checks because the District has no treasurer. It was agreed that Sarah Tucker would reach out to Jamie Dow on the matter and that it appeared there might be someone interested in filling that role.

### **Budget Posting**

Boucher stated that the District posted a warrant, but the budget should also have been posted. Jamie Dow of the NH Department of Revenue Administration will work with the District to complete a Procedural Defect Letter, whereupon a warned meeting will have to be scheduled to reaffirm what was voted on at the annual district meeting. Boucher emphasized that timing is an issue, and this process needs to be planned right away.

Sarah Tucker, Administrator, stated that she spoke with Dow recently and Tucker will be able to get everything in order for a warned meeting. She will also work to prepare for audits of the District's books from 2017 to present. Tucker noted moving forward the auditors are now contracted to work annually for the District. Tucker stated that with her three weeks on the job, she is working diligently to understand the status due to the urgency of these issues. Tucker stated

that Greg Colby and Plodzik & Sanderson accounting firm will be assisting her. Tucker and the Commissioners were in agreement that they are prepared to move forward according to the State laws and statutes.

Boucher stated that based on the DRA's review of the District's MS-535, there appears to be enough fund balance to cover the contracted help to get the books in order but correcting the issues will not be cheap to resolve. It was stated that the DRA has little confidence in the MS-535's submitted from 2017 through 2020; and that there may not actually be money in fund balance. Boucher noted that she and the Town Administration are willing to help in any way.

**Questions / Comments from the Board, Commissioners, and staff:**

Hatch noted that the Commissioners' positions are difficult, but they are paid \$100/month, it is important to do a good job. Hatch made a statement at the Joint Meeting with the precinct commissioners noting that if they cannot do their jobs as commissioners, they should give up their jobs, and Hatch stated that he wanted that in the Minutes. (From the July 19 SB meeting)

Boucher stated that the meeting was not intended for laying blame, we want to get to a position where the District runs smoothly.

Codling stated that the treasurer position per Dow from DRA is a position that needs to be filled. Tucker agreed and stated that the District is advertising for the position. Tucker stated that at the next Commissioners' meeting on the third Tuesday, they should have some candidates. Codling noted that the DRA expressed a lack of confidence in the financials in the past years at the District. Codling stated that the Town wants to set the tax rate in the fall and delaying that causes financial problems on the Town level.

Hatch asked when the auditing will be done for the Fire Department and the District. Boucher stated that Tucker will assist for past years, but the Fire Department will be part of the Town's audit moving forward, as it is a Department of the Town.

Codling noted that that payment are outstanding for North Haverhill Fire Fighter First Responder stipends from 2020 and once paid to the fire fighters will need reconciling.

Tucker stated that she will be the primary contact moving forward, and she will stay on in No. Haverhill to handle the bookkeeping.

**Questions / Comments from the Public:**

Mike Bonnano asked about the posting of the No. Haverhill meeting minutes. Tucker stated that residents can send requests for minutes to her. Page was instructed to send the No. Haverhill meeting minutes to Codling, and she will post them on the Town's website.

**The meeting ADJOURNED at 3:47 PM.**

*Transcribed by Joanna Bligh*