

**Special Town Board Meeting**

Geneva Town Board  
3750 County Road #6  
Geneva, NY 14456  
**January 11, 2010**

**DRAFT**

PRESENT: Supervisor Mary E. Luckern  
Councilman Anthony Capozzi  
Councilman Richard Larsen  
Councilman Patrick Riley  
Councilman George Smith  
Attorney for the Town Jeff Graff

Recording Secretary: Lorrie S. Naegele, Geneva Town Clerk  
The actions described below are not necessarily listed in order of occurrence.

Others Present: Tom Laufter, Accountant; Rachel Stahlman, Accountant Assistant; William McAdoo, Code Enforcement Officer; Charlie Bracko, Water & Sewer Superintendent and Paul Wagner, Towns Municipal Consultant.

**CALL TO ORDER:** The meeting was called to order, at 7:30 p.m. by Supervisor Luckern.

The meeting was open with Tom Laufter Accountant from Ray Wagner Accounting Firm to review the Independent Accountant's Report on Applying Agreed-Upon Procedures for the year ending December 31, 2008.

**1) AUDIT OF AGREED UPON PROCEDURES: (ADDENDUM #1)**

Tom Laufter stated that he was asked to come in and review the accounting operation of the Town.

**Discussion:**

**PROCEDURE #1**

**FINDINGS #1** Discussion:

**Item C-** Councilman Riley asked, why was the Water & Sewer software not being utilized. Paul Wagner replied there were two years 2006 and 2007 that the books were in disarray due to the temporary help that was hired, they actually made things worse. Councilman Riley asked, "Were their errors in the actual system itself or in the Sewer & Water billing System?" Paul Wagner stated this audit report was for internal control procedures only. Councilman Riley asked, "Since the correct accounting procedure was abandon in the Water & Sewer Department are we sure that our balances are where they should be?" "Or should we perform an audit on our Water & Sewer Departments?" Paul Wagner replied, "No audit is required."

**Item E-** Councilman Larsen stated, "All adjustments to the Water & Sewer Accounts have to be put on the report for notification and to summarize the adjustments." "Also any adjustments other than meter reading or mathematical corrections have to be presented to the Town Board for their consideration." Councilman Riley stated if there were an issue on the accounting the Board would be going to the Water & Sewer Superintendent not the Clerk. Tom Laufter stated, the system would run reports that will summarize the adjustments and the Water & Sewer Superintendent should review the adjustments and sign off on them. Any others that need to come to the Board be identified and then the Water & Sewer Superintendent will bring those adjustments to the Board for their consideration.

**Item G-** The Board asked Tom Laufter to send them an example of an Operations of Procedure Manual for the Board to review.

**PROCEDURE #2**

Discussion: None

**PROCEDURE #3**

Discussion:**Item F-** The Board asked Paul Wagner to make a form for the employees detailing travel expenditure expenses to support the reimbursement.

**PROCEDURE #4**

**FINDINGS #4** Discussion: Tom Laufter stated, overall documentation is good.

**PROCEDURE #5** Discussion: None

**PROCEDURE #6** Discussion: None

**PROCEDURE #7** Discussion: None

**PROCEDURE #8** Discussion: The large Items are inventoried and marked with the Town logo.

The next step of the process is to begin to implement corrections, if the board feels comfortable with the way things are they can leave them.

**ADJOURN:**

Supervisor Luckern adjourned the meeting at **8:50 p.m.**

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RESPECTFULLY SUBMITTED