

Norwich Selectboard
Organizational & Regular Meeting – March 8, 2023 – 6:30 p.m.
Participation: In Person Only
Physical Location: Public Safety Meeting Room

Organizational Meeting – To elect Chair and Vice Chair, and to conduct other organizational business.

1. Election of Chair Motion required
2. Election of Vice Chair Motion required
3. Agenda Review Motion required
4. Choose Official Town Newspaper..... Motion required
5. Set Selectboard Regular Meeting Schedule Motion required
6. Authorize Chair &/or Vice Chair to Sign Payroll Warrants Motion required
7. Authorize Chair &/or Vice Chair to Sign AP Warrants Off-cycle Motion required
8. Adopt Procedure for Receipt of Correspondence Motion required
9. Adopt Rules of Procedure..... Motion required
10. Future Meetings (in-person/remote/hybrid) Motion possible
11. Other Topics..... Motion possible

Informational Items – This time will be used for important information for which there may be no immediate action or public comment.

12. Annual Town Audit Update
13. Town Meeting Results
14. Open Positions Update
15. Town Clerk Transition

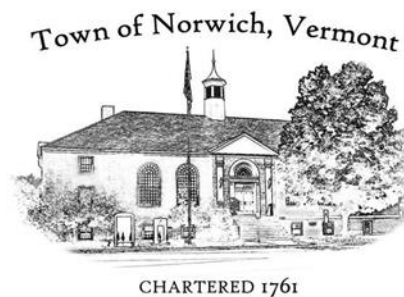
Action Items for motions – Order of process: an introduction by the chair on items being decided, any related correspondence, public comment, SB discussion, SB action.

16. Consent Agenda..... Motion(s) required.
 - a. Approve draft meeting minutes from Feb. 22, 2023
 - b. AP Warrant
 - c. Correspondence

Discussion Items – No motions are anticipated on these critical issues which are being framed for future action. – Order of process: an introduction by the chair, any related correspondence, public comment, SB discussion.

17. Open Positions on Boards & Committees
18. Future Agenda Items

Adjourn.



Town of Norwich Selectboard Procedure for Receipt of Resident Correspondence

Resident correspondence is defined as letters, memos, emails and other documents sent to the Board by Norwich townspeople.

All correspondence to be received at a Selectboard meeting must be received in the Town Offices before 3:00 pm of the preceding Thursday. Late submissions will be held for the next regularly scheduled Selectboard meeting.

The Selectboard respects all correspondence received from Norwich citizens as important statements of concern for the Town. The correspondence will be included in each meeting packet. It is the responsibility of each Selectboard member to consider three criteria for acceptance:

1. Informational needing no response;
2. Information needing a delegated response; or,
3. Information which should be incorporated into an existing agenda item or a future agenda item or action.

The Selectboard as a whole will respond accordingly at the meeting for which the packet was prepared, unless otherwise delegated by the Board to one or more Board members for future reply. The Selectboard notes that full responses to correspondence are not always immediately possible, especially where the issue would benefit from more information so that the Selectboard may make the best decision for the Town; however, that need for more information can be conveyed to the person raising the issue.

When correspondence is received in the Town Offices a letter or email will be sent to the sender of each piece of such correspondence to acknowledge the Board's receipt of correspondence addressed to the Board and to indicate at what Selectboard meeting it will formally be received.

Hard copies will be made available upon request, in compliance with the State of Vermont retention time-table for municipal records, by the Town Manager's Office and will be posted on the Town's website. Selectboard correspondence can be viewed within Selectboard meeting packets.

The entire content of correspondence will not be read during Selectboard meetings in order to conserve time; however, writers may attend the meeting and ask to read their correspondence into the record.

All correspondence not requiring Selectboard action will be received in one motion.

**Town of Norwich Selectboard
Procedure for Receipt of Resident Correspondence**

Adopted by the Norwich Selectboard on March 24, 2021.

Roger Arnold, Chair

Marcia Calloway

Mary Layton, Vice-Chair

Robert Gere

Claudette Brochu

DRAFT

MODEL RULES OF PROCEDURE FOR MUNICIPAL BOARDS, COMMITTEES, AND COMMISSIONS

State law does not require that meetings of 'public bodies' are conducted under any specific set of rules or procedures. The law allows for the adoption of reasonable rules for meetings, and it is best practice to adopt rules and conduct meetings following those procedures. ***There is no legal obligation for municipal public bodies to adopt Roberts' Rules of Order for their meetings.*** In fact, Roberts' Rules are not well-suited for small boards.

VLCT has developed Model Rules of Procedure for meetings to help selectboards, committees, commissions and other 'public bodies. While every effort is made to provide members with the most accurate information possible, these documents do not constitute legal advice.

Contact the Municipal Assistance Center at info@vlct.org or 1-800-649-7915 for individual assistance.

Please copy and paste the content below the dotted line into a document

Rules of Procedure

{Town Name & Board Name}

PURPOSE. The [*board, council, committee, or commission*] of [*municipality*], is required by law to conduct its meetings following the Vermont Open Meeting Law. 1 V.S.A. §§ 310-314. Meetings of the [*board, council, committee, or commission*] of [*municipality*] must be always open to the public, except as provided in 1 V.S.A. § 313.

APPLICATION. This policy setting forth rules of procedure shall apply to the [*board, council, committee, or commission*] of the [*municipality*], referred to below as "the body." These rules shall apply to all regular, special, and emergency meetings of the body.

ORGANIZATION.

1. The body shall annually elect a chair and a vice-chair. The chair of the body or, in the chair's absence, the vice-chair shall preside over all meetings. If both the chair and the vice-chair are absent, a member selected by the body shall act as chair for that meeting.
2. The chair shall preserve order in the meeting and shall regulate its proceedings by applying these rules and making determinations about all questions of order or procedure.
3. A majority of the members of the body shall constitute a quorum. If a quorum of the members of the body is not present at a meeting, no meeting shall take place.
4. No single member of the body shall have authority to represent or act on behalf of the body unless, by majority vote, the body has delegated such authority for a specific matter at a duly-noticed meeting and such delegation is recorded in the meeting minutes.
5. Motions made by members of the body [*do/do not*] require a second. The chair of the body may make motions and may vote on all questions before the body. A motion will only pass if it receives the votes of a majority of the total membership of the body.
6. There is no limit to the number of times a member of the body may speak to a question. A member may speak or make a motion [*only after/without*] being recognized by the chair. Motions to close or limit debate [*will/will not*] be entertained.
7. Any member of the body may request a roll call vote. Pursuant to 1 V.S.A. § 312(a)(2), when one or more members attend a meeting electronically, a roll call vote is required for votes that are not unanimous.
8. Meetings may be recessed to a time and place certain.
9. These rules may be amended by [*unanimous/two thirds/majority*] vote of the body and must be readopted annually.

AGENDAS.

1. Each regular and special meeting of the body shall have an agenda, with time allotted for each item of business to be considered by the body. Those who wish to be added to the meeting agenda shall contact the [*chair/municipal manager/municipal administrator/municipal clerk*] to request inclusion on the agenda. The chair shall determine the final content of the agenda.
2. At least 48 hours prior to a regular meeting, and at least 24 hours prior to a special meeting, a meeting agenda shall be posted in or near the municipal office and at the following designated public places in the municipality: [*location of at least two public places in municipality*]. [*IF THE PUBLIC BODY/MUNICIPALITY HAS A DESIGNATED/MAINTAINED WEBSITE, INSERT THE FOLLOWING: "At least 48 hours prior to a regular meeting, and at least 24 hours prior to a*

special meeting, a meeting agenda shall be posted on [identify the website].”] The agenda must also be made available to any person who requests such agenda prior to the meeting.

3. All business shall be conducted in the same order as it appears on the noticed agenda, except that any addition to or deletion from the noticed agenda must be made as the first act of business at the meeting. No additions to or deletions from the agenda shall be considered once the first act of business at the meeting has commenced. Any other adjustment to the noticed agenda, for example, changing the order of business, postponing or tabling actions, may be made by [*unanimous/two-thirds/majority*] vote of the body.

MEETINGS.

1. Regular meetings shall take place on [*day and time, for instance, the first and third Tuesday of the month at 7 p.m.*] at [*location*].
2. Special meetings shall be publicly announced at least 24 hours in advance by giving notice to all members of the body unless previously waived; to an editor, publisher or news director, or radio station serving the area; and to any person who has requested notice of such meetings. In addition, notices shall be posted in the municipal clerk’s office and at the following designated places in the municipality: [*location of at least two public places in municipality*].
3. Emergency meetings may be held without public announcement, without posting of notices, and without 24-hour notice to members, provided some public notice thereof is given as soon as possible before any such meeting. Emergency meetings may be held only when necessary to respond to an unforeseen occurrence or condition requiring immediate attention by the public body.
4. A member of the body may attend a regular, special, or emergency meeting by electronic or other means without being physically present at a designated meeting location, so long as the member identifies him or herself when the meeting is convened, and is able to hear and be heard throughout the meeting. Whenever one or more members attend electronically, voting that is not unanimous must be done by roll call. If a quorum or more of the body attend a meeting (regular, special, or emergency) without being physically present at a designated meeting location, the agenda for the meeting shall designate at least one physical location where a member of the public can attend and participate in the meeting. At least one member of the body, or at least one staff or designee of the body, shall be physically present at each designated meeting location.

PUBLIC PARTICIPATION.

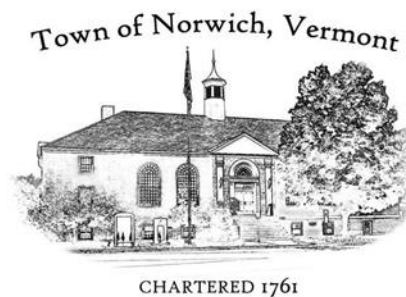
1. All meetings of the body are meetings in the public, not of the public. Members of the public shall be afforded reasonable opportunity to express opinions about matters considered by the body, so long as order is maintained according to these rules.

2. At the *[beginning of/end of/conclusion of discussion of]* each agenda item, but before any action is taken by the public body at each meeting, there may be *[number]* minutes afforded for open public comment. By *[unanimous/two-thirds/majority]* vote, the body may increase the time for open public comment and its place on the agenda.
3. Comment by the public or members of the body must be addressed to the chair or to the body as a whole, and not to any individual member of the body or public.
4. Members of the public must be acknowledged by the chair before speaking.
5. If a member of the public has already spoken on a topic, he or she may not be recognized again until others have first been given the opportunity to comment.
6. Order and decorum shall be observed by all persons present at the meeting. Neither members of the body, nor the members of the public, shall delay or interrupt the proceedings or the peace of the meeting or interrupt or disturb any member while speaking. Members of the body and members of the public are prohibited from making personal, impertinent, threatening, or profane remarks.
7. Members of the body and members of the public shall obey the orders of the chair or other presiding member. The chair should adhere to the following process to restore order and decorum of a meeting, but may bypass any or all steps when he or she determines in his or her sole discretion that deviation from the process is warranted:
 - a. Call the meeting to order and remind the members of the applicable rules of procedure.
 - b. Declare a recess or table the issue.
 - c. Adjourn the meeting until a time and date certain.
 - d. Order the constable to remove disorderly person(s) from the meeting.

ADOPTED:

Signatures

Date



Town of Norwich Selectboard Rules for Conduct of Regular and Special Meetings

Whereas, the Selectboard is the governing body of the Town;

Whereas, the Selectboard is charged by law with the general supervision of the affairs of the Town;

Whereas, the Selectboard is required by law to make decisions in public, unless statutorily exempted;

Whereas, the public is entitled to a reasonable opportunity to express its opinion on matters considered by the Selectboard so long as order is maintained; and

Whereas, the Open Meeting Law provides that public comment shall be subject to reasonable rules established by the Chair; the Norwich Selectboard hereby adopts the following rules and procedures:

1. Meetings shall be chaired by the Chair of the Selectboard, duly elected at the Selectboard's organizational meeting, or in his or her absence, by the Vice-Chair. In the absence of both the Chair and the Vice-Chair, the meeting shall be chaired by a chair pro tempore, to be selected by the Selectboard.
2. A majority of the Selectboard shall constitute a quorum. Absent a quorum the only action, which may be considered, is a motion for a recess or adjournment.
3. At each meeting, there shall be reasonable time reserved for public comment concerning items not on the agenda.
4. Each meeting shall have an agenda:
 - 4.1. Board members and the Town Manager may propose agenda items at a prior meeting or by email, subject to the approval of two other members.
 - 4.2. Members should submit supporting information for inclusion in the packet by 9 am three business days before a meeting, where practical.
 - 4.3. The Chair finalizes the order of the agenda by noon three business days before a meeting, when practical.
 - 4.4. Changes may be made by consensus or by a vote of the Board at the beginning of regular meetings.
 - 4.5. When material relative to items on the posted agenda is submitted to the Selectboard or Town Manager after the packet has been posted, and deemed by the Selectboard Chair or Town Manager as significantly material to the consideration of the agenda item, every effort will be made to include the material in an addendum packet for that meeting and it shall be marked as "Addenda" and dated, to clearly indicate the addition. Additional materials relative to an agenda item, including items not included in the Addenda, received via email or standard mail or introduced at a Selectboard meeting, and accepted into the record, shall be included in the next packet and identified as information received at the previous meeting. Every effort will be made to avoid the introduction of material relevant to agenda items

**Norwich Selectboard
Rules for Conduct of Regular and Special Meetings**

outside of the above mentioned process. Any material submitted by Board members or the Town Manager after an addended packet has been posted will be included in the next meeting packet.

- 4.6. Appointments and hearings may be allotted specific times.
- 4.7. The Selectboard may invite members of the public, other local officials, or those who have business with the Town to join them at a regular or special meeting.
- 4.8. Those who wish to be added to the agenda shall contact the Town Manager in advance to arrange for a time to be approved by a majority of the board.
- 4.9. At special meetings, only those items on the agenda may be discussed.
5. All business shall be conducted in the same order as it may appear on the agenda, except that by majority consent, the Chair may alter the order of items to be considered and/or the time allotted.
6. Public comment on issues discussed by the Selectboard may be offered during the meeting with the permission of the Chair. The Selectboard shall apply consistent time limits to all whom they recognize to speak.
7. The Chair shall rule on all questions of order or procedure. A majority of the board may overrule the chair as a point of order.
8. Meetings may be recessed to a time and place certain.
9. The Chair shall enforce these rules as required by 1 V.S.A. § 312(h).
10. These rules shall be made available at all meetings, and procedures for public comment shall be reviewed at the beginning of all meetings. It shall be the responsibility of individual Selectboard members to provide written revisions of draft condensed Selectboard minutes to the Town Manager's Office by close of business on the day before the meeting in which those minutes are expected to be approved. These revisions will be copied and distributed to Selectboard members for the meeting.
11. These rules may be amended by majority vote of the Selectboard, and such rules must be adopted annually at the organizational meeting.

Adopted by Selectboard March 24, 2021

Roger Arnold, Chair

Marcia Calloway

Mary Layton, Vice-Chair

Robert Gere

Claudette Brochu

Sullivan, Powers & Co., P.C.

Certified Public Accountants

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February 24, 2023

Selectboard
Town of Norwich, Vermont
300 Main Street
P.O. Box 376
Norwich, VT 05055

We were engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Norwich, Vermont as of and for the year ended June 30, 2022 and have issued our report thereon dated February 24, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and “Government Auditing Standards”, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements, prepared or approved by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town of Norwich, Vermont. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we also performed tests of the Town of Norwich, Vermont’s compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope previously communicated to you in our engagement letter. The completion of our audit was delayed because the books were not completely closed and reconciled by November 1 as indicated in our engagement letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Norwich, Vermont are described in Note I to the financial statements. The Town of Norwich, Vermont adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 87 "Leases". No other new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Town of Norwich, Vermont during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The net position of the governmental activities and fiduciary funds were restated/reclassified as follows:

The restatement of the governmental activities was the result of an understatement of investments, an overstatement of receivables, and overstatement of capital assets and an understatement of accounts payable. The effect of this restatement on the governmental activities Statement of Net Position is to decrease assets by \$377,781, increase liabilities by \$21,755 and decrease net position by \$399,536. The effect on the 2021 Statement of Activities has not been determined.

In addition, the Town reclassified the Cemetery Commission Fund and the Trustees of Public Funds Fund from Fiduciary Funds to Governmental Funds and reclassified the Citizen Assistance Fund from a Governmental Fund to a Fiduciary Fund resulting in a \$245,453 increase in the governmental activities net position and a \$245,453 decrease in the Fiduciary Funds net position.

The fund balances/net position of the Governmental Funds and Private-Purpose Trust Funds were restated/reclassified as follows:

The restatement of the General Fund was the result of an overstatement of receivables and an understatement of accounts payable. The effect of this restatement on the General Fund Balance Sheet is to decrease assets by \$13,520, increase liabilities by \$21,755 and decrease fund balance by \$35,275. The effect on the 2021 General Fund Statement of Revenues, Expenditures and Changes in Fund Balances has not been determined.

The restatement of the Non-Major Governmental Funds was the result of an understatement of investments. The effect of this restatement on the Non-Major Governmental Funds Balance Sheet is to increase assets and fund balance by \$18,353. The effect on the 2021 Non-Major Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances has not been determined.

In addition, the Town reclassified the Town Reappraisal Fund, the Affordable Housing Fund and the Climate Emergency Fund, previously reported as separate Special Revenue Funds in the Non-Major Governmental Funds, with the General Fund as they do not qualify to be reported as separate Special Revenue Funds, reclassified the Cemetery Commission Fund and the Trustees of Public Funds Fund from Private-Purpose Trust Funds to Governmental Funds and reclassified the Citizen Assistance Fund from a Governmental Fund to a Private-Purpose Trust Fund resulting in a \$148,248 increase in the General Fund fund balance, a \$97,205 increase in the Non-Major Governmental Funds fund balance and a \$245,453 decrease in the Private-Purpose Trust Funds net position.

We were unable to obtain written representations from management of the Town as required by generally accepted auditing standards and as a result we have not been able to obtain sufficient appropriate audit evidence to provide a basis for audit opinions on the financial statements.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the allowance for uncollectible accounts, the useful lives of property, plant and equipment used to compute depreciation, and the net pension liability and related deferred outflows and inflows of resources related to the Town's participation in VMERS.

Management's estimate of the allowance for uncollectible accounts and the useful lives of property, plant and equipment used to compute depreciation are based on an analysis of the aging of accounts and the nature of the items to be depreciated. The estimate of the net pension liability and related deferred outflows and inflows of resources related to the Town's participation in VMERS is based on information received from the State of Vermont. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts, the useful lives of property, plant and equipment used to compute depreciation and the net pension liability and related deferred outflows and inflows of resources related to the Town's participation in VMERS in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed adjustments that in our judgment, either individually or in the aggregate, had a significant effect on the financial reporting process. These audit adjustments related to receivables, prepaid expenses/items, inventory, property, plant and equipment, accumulated depreciation, accounts payable, unearned revenue, deferred inflows of resources, revenues and expenditures/expenses. These audit adjustments were caused by not reconciling the supporting documentation to the general ledger. These corrections were considered significant in relation to the governmental activities, the General Fund, the ARPA Fund and the aggregate remaining fund information. These adjustments were all posted by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We were unable to obtain written representations from management of the Town as required by generally accepted auditing standards.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to our acceptance as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our acceptance.

Other Matters

We applied certain limited procedures to the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis for the General Fund, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the combining schedules which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the use of the Selectboard and management of the Town of Norwich, Vermont and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

Sullivan, Powers & Co.

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Certified Public Accountants

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VT Lic. #92-000180

February 24, 2023

Selectboard
Town of Norwich, Vermont
300 Main Street
P.O. Box 376
Norwich, VT 05055

We were engaged to audit the financial statements of the Town of Norwich, Vermont as of and for the year ended June 30, 2022 and have issued our report thereon dated February 24, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in “Government Auditing Standards”, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the Town of Norwich, Vermont’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Norwich, Vermont’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Norwich, Vermont’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed as follows, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Norwich, Vermont’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2022-01 through 2022-04 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2022-05 through 2022-07 to be significant deficiencies.

We have also noted other matters during our audit as indicated in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations that are opportunities for strengthening internal control and operating efficiency. We have discussed the recommendations with the staff during the course of fieldwork and some of the recommendations may have already been implemented.

This communication is intended solely for the information and use of management, the Selectboard, and others within the Town of Norwich, Vermont, and is not intended to be, and should not be, used by anyone other than these specified parties. If you would like to discuss any of the recommendations further, please feel free to contact us.

We would like to take this opportunity to thank the staff of the Town of Norwich, Vermont for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,

Sullivan, Powers & Co.

SULLIVAN, POWERS & CO.
Certified Public Accountants

TOWN OF NORWICH, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Deficiencies in Internal Control:

Material Weaknesses:

2022-01 Transfer Station Revenues

Criteria:

Internal controls over transfer station revenues should be in place so that no individual can both perpetrate and conceal errors or irregularities.

Condition:

The Town does not have adequate internal controls in place over transfer station revenues. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

Cause:

Unknown.

Effect:

The collections at the transfer station are subject to misappropriation.

Recommendation:

Our primary recommendation is that the Town consider selling transfer station coupons off-site at the Town Treasurer's office and/or at local businesses. If sales take place at the transfer station, we recommend that the Town implement controls to ensure that all of the cash collected is being handed over to them by the transfer station employees.

2022-02 Reconciliation of Balance Sheet Accounts

Criteria:

Internal controls should be in place to provide for the reconciliation of all balance sheet accounts to supporting documentation on a monthly basis in order to detect and correct errors in account balances.

Condition:

A number of balance sheet accounts such as receivables, prepaid expenses/items, inventory, property, plant and equipment, accumulated depreciation, accounts payable, unearned revenue and deferred inflows of resources were not reconciled prior to the audit to the actual balances at year end which resulted in various adjustments to revenue and expenses.

TOWN OF NORWICH, VERMONT
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL
AND OTHER RECOMMENDATIONS
JUNE 30, 2022

Cause:

Unknown.

Effect:

The Town's account balances were not completely reconciled which resulted in various adjustments to revenue and expenses.

Recommendation:

We recommend that all balance sheet accounts be reconciled to supporting documentation monthly in order to detect and correct errors.

2022-03 Capital Asset Tracking

Criteria:

Internal controls should be in place to ensure that all capital asset activity is accurately reported and reconciled with the general ledger.

Condition:

The Town does not have a consistent system in place for tracking capital assets to ensure that all capital asset activity is accurately reported and reconciled with the general ledger.

Cause:

Unknown.

Effect:

The Town's capital assets account balances were misstated resulting in various adjustments.

Recommendation:

We recommend that the Town implement controls to ensure that all capital asset activity is accurately reported and reconciled with the general ledger. In addition, we recommend the Town utilize the NEMRC platform for tracking capital asset activity.

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2022-04 Property Tax Reconciliation

Criteria:

Internal controls should be in place to ensure property taxes have been reconciled to the general ledger at year-end.

Condition:

The Town did not have controls in place to ensure property taxes were reconciled to the general ledger at year-end.

Cause:

Unknown.

Effect:

The Town's property tax account balances were not completely reconciled which resulted in various adjustments to correct account balances.

Recommendation:

We recommend that the Town implement controls to ensure property taxes are reconciled to the general ledger at year-end.

Significant Deficiencies:

2022-05 Classification of Expenses

Criteria:

Internal controls should be in place to ensure expenses are posted to the correct accounts in the general ledger.

Condition:

The Town did not have controls in place to ensure expenses are posted to the correct accounts in the general ledger.

Cause:

Unknown.

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Effect:

The Town's account balances were incorrect.

Recommendation:

We recommend that the Town implement controls to ensure expenses are posted to the correct accounts in the general ledger.

2022-06 Fund Classifications

Criteria:

Internal controls should be in place to ensure that all funds of the Town are classified and reported in the proper categories.

Condition:

The Town did not have internal controls in place to ensure that all funds of the Town were classified and reported in accordance with the pronouncements established by the Governmental Accounting Standards Board.

Cause:

Unknown.

Effect:

The Town had to reclassify a number of funds that were incorrectly categorized as special revenue funds and private-purpose trust funds in the prior year.

Recommendation:

We recommend that the Town implement controls to ensure that its funds and activities are classified and reported in accordance with the pronouncements established by the Governmental Accounting Standards Board.

2022-07 Signed Board Warrants

Criteria:

Internal controls should be in place to ensure that the Town retains signed Board warrants for all expenditures.

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Condition:

The Town could not locate the signed Board warrants for several payments during the year.

Cause:

Unknown.

Effect:

The Town could be paying for items that were not approved by the Town.

Recommendation:

We recommend that the Town retain signed Board warrants for all expenditures.

Other Recommendations:

Fraud Risk Assessment

The Town has not performed a fraud risk assessment. A fraud risk assessment is important because it identifies the Town's vulnerabilities to fraudulent activities and whether those vulnerabilities could result in material misstatement of the financial statements. The fraud risk assessment would also identify processes, controls, and other procedures used to mitigate the identified fraud risks.

We recommend that the Town perform a fraud risk assessment reduce the possibility of fraudulent activities.

Allowance for Doubtful Accounts

The allowance for doubtful accounts is not being evaluated on a regular basis.

We recommend that all receivables be evaluated on a regular basis and that the allowance be adjusted appropriately.

Procurement Policy

The Town's procurement policy has not been updated to comply with the Uniform Guidance.

We recommend that the Town update its procurement policy to be in compliance with the Uniform Guidance.

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Uniform Guidance Policies

Sections of the Uniform Guidance require non-federal entities that receive federal awards to have certain written policies and procedures or standards of conduct. Examples of these requirements are listed below:

- Conflict of Interest Policy
- Financial Management Policy
- Payment - Cash Management - Drawdowns and Reimbursement Requests Policies
- Uniform Guidance Procurement Policy
- Compensation Policy
- Relocation Costs of Employees Policies
- Travel Cost Policy

We recommend that all policies be reviewed and amended to include the requirements outlined in the Uniform Guidance.

Outstanding Checks

Numerous stale outstanding checks were noted in our examination of cash balances. The Town needs to investigate why these checks have not been cashed and determine if they still owe these vendors money. They then need to either reissue the check if they can find the recipient or send the money to the State of Vermont as abandoned property.

We recommend the Town investigate all of their old checks and reissue new ones if deemed necessary or send the money to the State of Vermont as abandoned property if the recipient cannot be found.

Grant Management Database

The Town has numerous grants for various projects. It is often difficult to locate many of these grants. The Town needs to develop a database and have all departments report their respective grants to one designated person so that all the grants can be tracked in one location.

We recommend the Town require that all departments report their respective grants to a designated person so that a grants database can be developed.

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Documentation of Internal Control System

A solid understanding of internal control is essential to a well-run organization. An organization must continually assess their internal control systems to evaluate financial health, ensure accurate financial reporting and compliance with laws and regulations. As part of this process, management should formally document its control systems.

This will provide management with an understanding of the systems related to financial reporting and the controls over relevant assertions related to all significant accounts, disclosures in the financial statements, antifraud programs and controls over selection and application of accounting policies.

We recommend that the Town perform a complete evaluation and documentation of the internal control process. This should break out the internal control process into the following five areas:

1. Control Environment – Sets the tone of an organization and is the foundation for all other components.
2. Risk Assessment – Identification and analysis of relevant risks to achieve its objectives, forming a basis for how risks should be managed.
3. Control Activities – The policies and procedures that help ensure management directives are carried out.
4. Information and Communication – The identification, capture and exchange of information in a form and timeframe that enables people to carry out their responsibilities.
5. Monitoring – The process that assesses the quality of internal control performance over time.

Incomplete Accounting System

Each fund is a separate accounting entity and should employ a general ledger to summarize operating activity during the year and record corresponding increases or decreases in the individual asset and liability account balances. The general ledger is a primary control device in any double entry accounting system. If properly and regularly maintained, the account balances will facilitate prompt and complete financial reporting at the end of any operating period. The individual accounts, particularly the asset and liability accounts, will provide control for reconciliation with other data from internal or external sources. The Cemetery Commission Fund and Trustees of Public Funds Fund are currently not under general ledger control. The Cemetery Commission Fund and Trustees of Public Funds Fund financial statements are compiled only at year end from summary data.

We recommend that the Town maintain these funds in their general ledger separately and implement reconciliation procedures for all key accounts on a regular basis.

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County Tax

The Town netted the property taxes raised for the county tax payment with the related expenses during the year. This nets out the revenue and expenses as if they did not exist and results in the understatement of both revenue and expenses.

We recommend that the Town ensure that property taxes raised for the county tax payment are not netted with the related expenses. In addition, we recommend the Town incorporate the county tax payment within their budget for approval by the voters.

Chart of Accounts

The chart of accounts among Town funds do not have consistent numbering sequences. Additionally, some funds have the general ledger account type mis-coded, resulting in errors when generating reports. Furthermore, the NEMRC platform provides the ability to use suffixes to group related accounts. This can be helpful when tracking projects within a specific department.

We recommend the Town review the chart of accounts for each fund and establish consistent numbering sequences. In addition, the Town should review and correct all general ledger account types.

Accounting and Procedures Manual

The Town does not have an accounting and procedures manual in place. This manual should define duties and responsibilities for current personnel so as to prevent or reduce misunderstandings, errors, inefficient or wasted effort, duplicated or omitted procedures, and other situations that can result in inaccurate or untimely accounting records. It will also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management. A good accounting manual should aid in the training of new employees and possibly allow for delegation to other employees.

We recommend that the Town develop this document for all accounting procedures as soon as possible. Each individual should document their duties and how to perform them. The manual should include examples of forms with descriptions of their use. Once developed, only changes in procedures or forms will require changes in the manual.

We believe this time will be more than offset by time saved later in training and supervising accounting personnel. Also, in the process of the comprehensive review of existing accounting procedures for the purpose of developing the manual, management might discover procedures that can be eliminated or improved to make the system more efficient and effective.

We also recommend that the Town make sure that there are no jobs related to accounting and finance that only one person knows how to perform. The procedures manual would also be useful in determining whether this situation exists.

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Information and Communication

Information relevant to financial reporting should be captured, processed and distributed within the parameters established by the Town's control processes to support the financial reporting objectives. During audit procedures and inquiries, it was evident that there is a lack of communication between staff and elected officials. It is important to have open communication to make sure all transactions are reported in a correct format.

We recommend that the Town evaluate its process for communication within the organization to make sure that financial reporting is accurate.

Process Findings and Recommendations

Compiled by the Interim Finance Director

Summary: As part of my work with Sullivan, Powers & Company on the FY22 audit, I was asked to provide information on the processes. The outcome was the following process report (a few minor updates were made for this presentation) which was provided to the auditors and the Town Manager on February 10th. As a contractor and outsider of the town plus being down in the weeds in the finance department, I had a unique opportunity to provide added insight regarding the inner workings of finance department including the rapid staff turnover. Now that the audit has been presented, I feel it is important that this document is also shared with the selectboard, to provide added insight into the creation of the audited financials, the lack of an audit opinion and the responses to the findings. This is not an audit document, but a stand-alone report presented as part of my contracted work with the town. I am not rendering an audit opinion and I am not requesting the implementation of any recommendation. This report is strictly related to processes discovered and does not include any financial data. However, many of my process findings were also observed during the audit work and therefore have corresponding financial effects and resulted in findings and weaknesses described in the Audited reports.

Qualifications: This document is for informational purposes only; no process recommendations stated herein will be implemented without a clear, separate directive. The information contained herein is based on the information gleaned in my three months working with the town, talking with the current and former employees and elected officials and my experience with and understanding of standard accounting practices. This report is not intended to be an all-inclusive document, but merely an overview identifying many of the hidden issues plaguing the finance department. It is my intention that this report be used to help the town heal and implement sound financial practices. It is my opinion that if the issues are not laid bare, then they cannot be addressed or resolved, and healing cannot begin.

General Processes:

Finding 1. - The finances for the town and its subsidiaries are kept in different software systems and there is not a way to create a cohesive town financial report except through an outside auditor. The reports to the IRS (and perhaps other agencies) are comingled under one EIN but there is not clear evidence of filings for reconciliation because of the lack of transparency among the subsidiaries. The finance director is tasked with IRS submissions and overseeing the creation financial reports but does not have all the information to do so accurately.

Recommendation: Subsidiaries should be tasked with being transparent in their accounting. Implement a policy that establishes a reporting hierarchy, timeline, and report content for all the town's subsidiaries. All subsidiaries should obtain unique EINs and report to the external entities individually. Either task the Finance Director with presenting the financials related to the cash basis of accounting for the operating budget, or require the sub-entities report to the Finance director for inclusion into a consolidated set of reports.

Finding 2. - There is not dual control of or oversight for the town's subsidiaries (Trustee of Public Funds, Commissions, Fire District, at a minimum) and the said subsidiaries are all managed by one person. The

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operating revenue, expenses and funds are managed by the finance director and overseen by the treasurer who has view only access to the accounting system.

Recommendation: Create and implement a policy for separation of duties with a reporting hierarchy and independent oversight for transparency for all subsidiaries.

Finding 3. - The town's current treasurer is not independent since she is the keeper of all the towns subsidiaries' books as well as the treasurer. This results in a lack of oversight and the potential for fraud, misstatements, and errors in financial reports.

Recommendation: Create and implement a policy for separation of duties that will necessitate an independent treasurer position. The treasurer should not have the ability to maintain or transact the books of the town or any of its subsidiaries and also be tasked with oversight of the same.

Finding 4. - There is not independence between the listers office and the town's treasurer since the same person fills both seats. Since the Listers office manages the grand list, and the listers are elected officials with no town management recourse for duties performed, and the grand list is the basis for the property taxes, and the grand list is the main revenue generator for the town, this lack of independence leaves the town vulnerable for misuse and fraud. This lack of independence is a cause for the staff turnover in the finance department.

Recommendation: Create and implement a policy for separation of duties that will necessitate an independent treasurer position. Meaning the town's treasurer should not hold any elected, volunteer or hired position with the town that has management of or transactional access with the financial record keeping of the town or its subsidiaries.

Finding 5. - There are not clear, written job descriptions for the finance director and the treasurer that are adhered to. Currently the people in both positions are vying to manage the same set of books for the town. This causes friction and turnover in the finance department leading to gaps and errors in accounting entries.

Recommendation: Create and implement a roster of duties and a reporting chain for both the finance director and the treasurer. This will need to also define recourse for failure to follow the established duties for either position.

Finding 6. - Most of the financial notifications and documentation received for the town are addressed to the town's treasurer and the data transfer of the documentation to the finance department is slow at best and is often lacking altogether. This is the case with both electronic and paper notifications and documentation. The finance department is then forced to either process transactions late or without backup or not post the transactions. All these options, results in a failure to properly state the finances in a timely manner and makes reconciliations impossible. This lack of cooperation with the treasurer's office is another reason for the turnover in the finance department.

Recommendation: Name the finance director as an authorized representative to receive, open and transact on financial data that is addressed to the Town's treasurer. This would include E-mail and physical materials. The finance director should also have access to download the bank statements and not rely on the treasurer for this.

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Finding 7. - Documentation for selectboard approved financial transactions is spotty. Reliance is made on frequent and repeated searches through the minutes posted on the Town's website to gather the information needed for supporting and processing for the various approved transactions.

Recommendation: Create a catalog of selectboard minutes that can be searched by department or transaction type and passes over fiscal years. Specifically, this should include any financial transactions approved. IE: fund expenditures, contract rates etc.

Finding 8. – Fixed Assets are not being maintained in NEMRC nor was there a workbook that was found in house that showed a reconciliation for the fixed assets. This necessitated the reliance on the auditors for this documentation. What was recorded in NEMRC was not coded consistently with the auditor's workbook. There were variances in the assets listed, implementation costs, missing in-service dates, and errors in calculating the depreciation all resulting in a disparity in the NPV. Though there was evidence of capital expense work in progress on the general ledger, no in-house Construction-in-Progress data was available. Capital Assets are not shown on the balance sheet presented monthly because the Balance sheet is presented on a cash basis of accounting. The booking of fixed assets in their entirety is only shown on the consolidated balance sheet as compiled by the auditors.

Recommendation: NEMRC has a robust fixed asset module that allows for the tracking all aspects of capital assets; the town should use it.

- Update NEMRC so that it agrees with the FY22 final Audit workbook.
- The fixed asset module should be maintained every month as part of the month end processes. New assets should be entered in the month they are expensed and placed in service with a maximum of detail available.
- Fixed asset tag ids should be standardized to allow for additions and retirement that is logical and allows for ongoing asset additions.
- Asset Groups in NEMRC need to be corrected and used as a consistent method of classification.
- Add a Construction-in-Progress category to NEMRC and maintain this as part of the month end processes.

Grant Recordkeeping:

Finding 9. - The town does not currently have a grant coordinator and relies on each department head to write and track their grants. With the staff turnover in multiple departments including department heads, this led to missed opportunities, late reporting, and gaps and errors in accounting.

Recommendation: Establish a grant coordinator position, connected with the Town manager's office that will be the liaison with all departments for all grant work from start to finish. This person would be involved with creating and maintaining shared files and a tracking system/workbook so the town manager can effectively oversee all grants at all stages as well as the booked and pending revenues and expenses. There are separate (stand-alone) grant tracking software systems that can be purchased and used for grant tracking. Exploration into third party software may result in a program that will integrate with NEMRC.

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Finding 10. - NEMRC does not have a grant module, so tracking is only done with general ledger activity. This was inconsistent and therefore does not provide for clear reporting of the status of grant projects, especially when they cross a fiscal year.

Recommendation: Use the assigned grant ID to record all general ledger activity and add the details to the tracking workbook to allow transparency for each grant and its activity status. Create and incorporate a process to include general ledger grant reconciliation into the month end processes.

Finding 11. – Grant revenue recognition and grant related expenses are not consistently booked to the general ledger.

- Revenue is usually booked on a cash basis rather than through accruals.
- The lack of coordination for the various grants leads to invoices being paid as general operating expenses and then searches are made to try to find the evidence of the grant work for drawdown processing.
- Multiple reclassing journal entries are made throughout the grant process and over fiscal years which nets in messy bookkeeping.

Recommendation: Use the grant tracking system created in the recommendation for Finding 9 to code all grant related activity according to accrued accounting standards and use consistent descriptions which include the assigned Grant ID tag on all transactions. Record all general ledger activity to the tracking workbook to allow transparency for each grant and its activity status.

Designated Funds

Finding 12. - The designated fund types have not been updated to meet the GASB Statements 34 and 54 and the ASU2016-14 standard. Donor Restricted, Non-Donor Restricted, Restricted/Committed, Unrestricted and Temporarily restricted types are non-existent on the Chart of Accounts. See the Appendix: Exhibit 1.

Recommendation: Set up new fund types in NEMRC to allow for current reporting standards and assign each fund to the correct type. Fund types can be created to code to two levels for reporting.

Finding 13. - The town does not have a way to track the designated fund purpose and allowed activity for each of the funds. There is no document designating which account is to be used for various projects, nor the restriction type. The current process is to just go by “the name on the fund”. This, at times, causes improper expensing and subsequent reclassing of data.

Recommendation: Create a document that details the fund purpose, type, manager and allowed activity. See Appendix: Exhibit 2 for a sample using an existing fund (not the new standards language). The approval process for the fund types should also be included in the document.

Finding 14. - There is confusion regarding the fund naming conventions. The terms “Designated Fund” and “Reserve Fund” are used interchangeably and have no separate meaning and no connection with the current GASB/GAAP fund type designations.

Recommendation: Create a standard naming convention that is consistent with the Fund type (IE: Restricted, Temp Restricted). As an aside, it seems the majority of the town’s funds are Temp

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restricted (designated by the town folk for spending of their tax money) but would be subclassed with a purpose restricted as noted in the fund purpose document created in the recommendation for findings 12 & 13.

Finding 15. - Projects are not consistently tracked within the Designated Fund through the chart of accounts. There is reliance on people's memories and repeated shuffling of papers and report runs to report activity by project.

Recommendation: Create sub accounts in the chart of account in each fund when project tracing is needed. This will include set up of asset, net assets, revenue, and expense accounts. NEMRC uses a suffix as part of the numbering convention to allow for project tracking within a fund.

Finding 16. – All funds do not have consistent numbering conventions in the chart of accounts. Additionally, a couple of funds have the general ledger account type mis-coded, so the reports do not pull properly. (IE: revenue account is included in the Net Asset – fund balance type.)

Recommendation: Review chart of account for each fund and establish consistent account series throughout the funds.

APPENDIXExhibit 1 - ASU 2016-14 Simplified

What are the “funds” in fund accounting?

Fund accounting allows your organization to separate your revenue into buckets, including the restricted, unrestricted, and temporarily restricted funds:

- ◆ **Restricted funds** are those that must be maintained for a specific purpose at the organization. For instance, an endowment fund must be maintained, but the interest can be spent on specific projects.
- ◆ **Unrestricted funds** are those that can be used for whatever purpose has the greatest need at the organization. Money spent on operating expenses (salaries, rent, utilities, etc.) typically come from the unrestricted funds at an organization.
- ◆ **Temporarily restricted funds** were received with a donor-imposed restriction that will be satisfied at a specific point in time in the future.

When contributions are made to nonprofits, they are recorded in the **chart of accounts** based on where they came from and how they're used. The organization assigns numbered classifications for funds. For example, contributions may be listed under the 4000s, with individual contributions listed as 4100s and in-kind contributions listed as 4200s.

This breakdown helps keep the funds all organized. This organization and allocation also acts as the basis for various statements that help nonprofits make financial decisions. For example, the following **statement of financial position** breaks down money by liabilities and assets as well as restricted and unrestricted funds.

Exhibit 2 – Fund Purpose Document Sample**50—Unanticipated Expense/Emergency Reserve¶**

Managed-by: Town-Manager¶

Fund-Type: 2—Special Revenue Funds¶

Purpose:—To fund operations by providing sufficient working capital for adequate cash flow, help defray the cost of borrowing, or financial impacts caused by economic downturns, shortfalls of revenues, the imposition of additional costs by other governmental agencies including courts, cutbacks in distributions from state or federal governments, natural disasters, and other unforeseen circumstances. Transfers between the general fund shall be made subsequent years to maintain the fund at 12-15% of the annual operating budget as denoted in an approved budget or allocations in the proposed budget by voters.¶

DRAFT Minutes of the Selectboard Meeting of
Wednesday, February 22, 2023, at 6:30 pm

This meeting was conducted in person at the Public Safety building at 10 Hazen Street, Norwich, VT. Members present: Marcia Calloway, Chair; Mary Layton, Vice Chair; Roger Arnold; Aaron Lamperti; Rob Gere; Brennan Duffy, Interim Town Manager.

Also participating: Manu Tesone; Cheryl Lindberg, Town Treasurer

1. Meeting **convened** at 6:30 PM.
2. Agenda Review. Calloway noted there was no new correspondence for consideration. It was agreed to drop Item 9 from the agenda because no one was there to represent the schools.

Lamperti said constituents have asked why the SB is not currently running hybrid (in-person and Zoom) meetings. Calloway responded that it is her understanding that a prototype of the hybrid model is currently being tested in Hartford, with the goal being to roll it out to all towns. Calloway also noted there has been a technical problem with Zoom in this meeting room. Lamperti hopes a solution will be pushed for. Duffy reported there is capacity in the room for dedicated hardware to run hybrid meetings if the Board requests its functionality to be implemented. Arnold said the \$500 current outlay for the Town's Zoom license is hard to justify if it's not being used. However, there is evident consensus on the Board to pursue the hybrid option. Layton asked why the \$500 license is necessary for multiple users—"seems like an important thing to sort out." Calloway said they should advise the new Board to make this issue a top priority.

Layton **moved** (2nd Lamperti) to approve the agenda as amended. **Motion approved unanimously (5 yes; 0 no).**

3. Annual Town Meeting General Information Update. There was general discussion of preparations for the Board's Annual Town Meeting General Information Update. Calloway said because there are technical uncertainties that may not be surmounted in time for Town Meeting, the Board should solicit questions from the public to be received by 4:30 PM, March 1 rather than depend on the proper electronic systems to be reliably available in time for the public's use at Town Meeting. Arnold suggested having a second information meeting to be certain everyone has a chance to pose questions. Calloway responded that having duplicative meetings could be problematic. The idea was not pursued further.

Arnold reminded the Board that it had provided a Zoom option at last year's Town Meeting so the public could readily pose questions from a distance.

Lindberg asked if the public would still have opportunities for questions during Town Meeting itself. The answer was "Yes".

Calloway said the informational meeting for the public will be properly warned, including on the Norwich Listserv.

4. Annual Town Audit Update. Duffy reported that the auditing firm has provided an initial draft of their report and on Friday will supply an electronic copy to be reviewed and finalized for general distribution by staff in print form.

Lindberg said she has “been kept out of most of the procedures and routines” relevant to the audit, which has contributed to her concern. Calloway said she would want to know which specific items in the auditors’ report will be within Lindberg’s “jurisdiction” as Treasurer and which will not.

Arnold said he thought it “wildly inappropriate” to discuss an audit before it is in the hands of the Board. He wondered what the consequences might be if representations are made without their having been officially approved via signatures by key people, such as Lindberg as Treasurer.

5. January 2023 Financials. The interim Finance Director, Joyce Hasbrouck, could not be at this meeting, but has submitted notes regarding some key issues which were reproduced in the packet for the present Selectboard meeting. On page 3, for example, she describes how she’s working to better document the allocation of quarterly bonuses, of which she anticipates presenting a full accounting by April.

6. Interim Town Manager Report. Duffy commended the interim Finance Director for the late hours she put in to enable completion of the most recent round of tax collection. He also reported that Kyle Katz, who is on loan from TRRPC to temporarily cover the duties of Planning Director while the search for a permanent replacement continues, has been working for the Town two times a week, 8 AM to 11:30 AM. He has been making good progress working with the assistant in that office, Pam Mullen, to address outstanding applications related to planning and zoning. The ad hoc committee working on recruiting a permanent Planning Director/Zoning Administrator has received only a couple inquiries thus far, but Duffy expects that to improve some once a more formal process is in place. The ad hoc search committee is comprised of himself as well as one member each from the Planning Commission and the DRB. Following a reminder from Arnold, Calloway recommended Duffy consult Town attorneys to be sure the OML is adhered to, particularly in regard to properly warning meetings.

Duffy reported that Sergeant Stuart Rogers will join the Police Force March 6th. He also said some responses have come in regarding recent RFPs, such as for line striping on Town highways and installation of an emergency generator system.

Duffy hopes to have monthly department head meetings going forward.

He praised Miranda Bergmeier for the work involved in preparing and distributing the new Town Report.

Responding to Arnold’s inquiry, Duffy said he will pursue more information regarding necessary steps for ADA-certified compliance of the trails in the Milt Frye Nature Area.

Regarding the Huntley Meadow bridge, Duffy reported that approximately \$3,600 has been spent to date on repairs and renovations, with about \$13,000 remaining in the fund. He believes additional fundraising likely will be necessary to bring the current work to completion.

7. Consent Agenda. Layton requested clarification as to what sets of minutes were under consideration, particularly from the February 8 meeting, which had an initial version that then was superseded by one incorporating revisions (both appear in the SB packet for this meeting). Consensus emerged to have the motion to approve include reference to the draft minutes for February 8 “as amended.” Layton so **moved**, seconded by Lamperti, and the **motion passed unanimously**.

8. Approve Liquor Licenses. Layton **moved**, seconded by Gere and it was **passed unanimously** to reconvene as the Norwich Liquor Commission at 7:37 PM to consider applications for liquor license extensions from King Arthur Flour, the Norwich Inn, and Dan & Whit’s. Layton **moved** to that effect, seconded by Gere, **passed unanimously**.

The Selectboard **reconvened** at 7:38 PM.

9. Agenda item dropped, per agenda setting discussion and motion, above.

10. Selectboard Presentation for Annual Meeting. The Board discussed Lamperti’s draft of its report for Town Meeting. Consensus was it should be more brief. Calloway suggested it be condensed to a single slide with bullet points and make clear that at Town Meeting the Board will focus primarily on the budget. Lamperti will create a final draft reflecting the Board’s wishes. Lamperti said he will only briefly introduce the summary report at Town Meeting and then members may participate in discussions as appropriate.

11. 2023 Road Mileage Certificate. Layton **moved**, seconded by Lamperti, to correct the Town Highway Map by subtracting 0.25 mi. of Class 3 road and 0.25 mi. of Class 4 road, thus eliminating Town Highway 59, which formerly connected the upper end of Elm St. to Bragg Hill Rd., it having been discontinued in 1992 but inadvertently left on the Map and therefore yielding inaccurate total mileage numbers for the Town highways. **Motion passed unanimously**.

Layton **moved**, seconded by Gere, to authorize the Selectboard Chair to sign the letter included in this meeting’s packet addressed to the Vermont Agency of Transportation clarifying the Board’s decisions regarding Town Highway 59. **Motion passed unanimously**

12. Executive Session. Layton **moved**, seconded by Gere and it was **approved unanimously**, to enter into executive session to discuss personnel matters and with Duffy as interim Town Manager participating. Executive session began at 8 PM.

Resumption of Public Meeting. Layton **moved**, seconded by Gere, to re-enter public session. **Motion Passed unanimously**. Regular meeting resumed 8:08 PM.

Layton **moved**, seconded by Gere, and **passed unanimously**, to authorize the interim Town Manager to hire the candidate for a position as Equipment Operator in the DPW as was discussed in executive session, pending successful completion of drug and alcohol screening.

The next meeting will be the organizational meeting for the new Selectboard.

Adjournment. Layton **moved** (2nd Lamperti) to adjourn at 8:12 PM. **Motion approved unanimously.**

Respectfully submitted,

Ralph C. Hybels, Acting Clerk.

From: [Manu Tesone](#)
To: [Miranda Bergmeier](#)
Cc: [Marcia Calloway](#)
Subject: Re: [Norwich] Selectboard Draft Minutes for 2-22-2023
Date: Friday, March 3, 2023 11:05:17 AM

Hi Miranda,

The Selectboard draft minutes mistakenly attribute my comments at the February 22, 2023 SB meeting to Roger Arnold. Please note that in section 4, on page 2, the draft minutes state, "He [Roger Arnold] wondered what the consequences might be if representations are made without their having been officially approved via signatures by key people, such as Lindberg as Treasurer."

Instead, that sentence should read "Manu Tesone asked the Selectboard and the Interim Town Manager if they knew what the consequences might be if representations are made without their having been officially approved via signatures by key people, such as Lindberg as Treasurer."

Thanks Miranda.

From: Cheryl Lindberg <CLindberg@norwich.vt.us>

Sent: Tuesday, February 28, 2023 11:55 AM

To: Marcia Calloway <msbcalloway@gmail.com>; Mary Layton <marydlayton@gmail.com>

Cc: Brennan Duffy <BDuffy@norwich.vt.us>

Subject: Draft minutes -2/22/23 correction

Lindberg said she has "been kept out of most of the procedures and routines" relevant to the audit, which has contributed to her concern. Calloway said she would want to know which specific items in the auditors' report will be within Lindberg's "jurisdiction" as Treasurer and which will not.

Proposed language:

Lindberg, Town Treasurer, advised the Selectboard that she had also received the draft audit documents and had done a preliminary review. She noticed that she, as Town Treasurer, was included as a signer on the Letter of Representation to the Auditor. She let the Selectboard know that she has concerns about being able to sign the letter which includes 45 representations about financial matters of which she has not been included. Lindberg said she has "been kept out of most of the procedures and routines" relevant to the Towns' finances which contributes to her concern. Calloway said she would want to know which specific items in the auditors' report will be within Lindberg's "jurisdiction" as Treasurer and which will not.

The following draft minutes wording sounds like what Manu said and NOT Arnold, though the draft minutes attribute the words to Arnold. Manu isn't even recognized in the draft minutes. I have proposed wording further below-

He wondered what the consequences might be if representations are made without there having been officially approved via signatures by key people, such as Lindberg as Treasurer.

Manu Tesone commented on the typical audit steps required by auditors and questioned the consequences on the Town audit opinion if the Representation Letter isn't received and the consequences on the Town if there isn't a clean opinion.

Thank you,
Cheryl
Town Treasurer
Norwich

03/02/23
11:40 am

Town of Norwich Accounts Payable
Check Warrant Report # 974 Current Prior Next FY Invoices
For checks For Check Acct 03(General) 03/08/23 To 03/08/23

Page 1
ashleyw

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
AAAPOLICE AAA POLICE SUPPLY	BC21518	PD-CHELSEA UNIFORM	1390.31	0.00	1390.31	12775	03/08/23
ROBERT HA ACCOUNTEMPS	61567917	FIN-JOYCE WK END 2/16	4250.31	0.00	4250.31	12776	03/08/23
ROBERT HA ACCOUNTEMPS	61573329	FIN-JOYCE WK END 2/10	88.16	0.00	88.16	12776	03/08/23
ROBERT HA ACCOUNTEMPS	61603555	FIN-JOYCE WK END 2/17	3336.16	0.00	3336.16	12776	03/08/23

					Check Total	7674.63	
ATG ADVANTAGE TRUCK GROUP	701026350:01	DPW-RETURN	-70.00	0.00	-70.00	12777	03/08/23
ATG ADVANTAGE TRUCK GROUP	701026458:01	DPW-AIR DRYERS	855.61	0.00	855.61	12777	03/08/23
ATG ADVANTAGE TRUCK GROUP	701026459:01	DPW-RETURN/EXCHANGE DRYE	-798.35	0.00	-798.35	12777	03/08/23
ATG ADVANTAGE TRUCK GROUP	701026461:01	DPW-TRUCK #5 VALVE KIT	47.46	0.00	47.46	12777	03/08/23
ATG ADVANTAGE TRUCK GROUP	701026689:01	DPW-TRUCK #10 DRYER	652.61	0.00	652.61	12777	03/08/23

					Check Total	687.33	
ANYTIME ANYTIME CARPET CARE & CLEANING	963256	PD-STATION CLEANING FEB	360.00	0.00	360.00	12778	03/08/23
BETHELMIL BETHEL MILLS	159124/7	DPW-TORCH TRIGGER	23.99	0.00	23.99	12779	03/08/23
BETHELMIL BETHEL MILLS	175259/6	TH-EXTENSION CORDS	59.97	0.00	59.97	12779	03/08/23
BETHELMIL BETHEL MILLS	175635/6	TH-GYM DOOR FRAME REPAIR	11.83	0.00	11.83	12779	03/08/23
BETHELMIL BETHEL MILLS	177104/6	DPW-WEIGHT RESTRICT SIGN	22.35	0.00	22.35	12779	03/08/23
BETHELMIL BETHEL MILLS	178110/6	DPW-HILLMAN SKU	7.14	0.00	7.14	12779	03/08/23

					Check Total	125.28	
CARGILL CARGILL INC-SALT DIVISION	2908009396	DPW-257,200 LBS SALT	11059.60	0.00	11059.60	12780	03/08/23
CARGILL CARGILL INC-SALT DIVISION	2908026509	DPW-44,880 LBS SALT	1929.84	0.00	1929.84	12780	03/08/23

					Check Total	12989.44	
CASELLA CASELLA WASTE SERVICES	0794296	DPW-JAN 23 RECYCLING	5575.03	0.00	5575.03	12781	03/08/23
CASELLA CASELLA WASTE SERVICES	0794297	DPW-JAN 23 TRASH	4239.46	0.00	4239.46	12781	03/08/23
CASELLA CASELLA WASTE SERVICES	0796374	DPW-REAR LOADER TRASH SR	69.48	0.00	69.48	12781	03/08/23

					Check Total	9883.97	
CHAPPELL CHAPPELL TRACTOR/ B-B CHAIN, I P69979		DPW-FREIGHT TRCK TIRE CH	589.20	0.00	589.20	12782	03/08/23
CHAPPELL CHAPPELL TRACTOR/ B-B CHAIN, I P73012		DPW-FREIGHT TRCK TIRE CH	490.00	0.00	490.00	12782	03/08/23
CHAPPELL CHAPPELL TRACTOR/ B-B CHAIN, I P76093		DPW-FREIGHTLINER CHAINS	1230.00	0.00	1230.00	12782	03/08/23

					Check Total	2309.20	
CINTAS CINTAS CORPORATION	5143467073	DPW-INSPECTION	31.40	0.00	31.40	12783	03/08/23
COMCAST COMCAST	2/1 PDINT	PD-INTERNET FEBRUARY 23	439.79	0.00	439.79	12784	03/08/23
COMCAST COMCAST	2/20 DPWINT	DPW-MARCH 23 INTERNET	234.19	0.00	234.19	12784	03/08/23

					Check Total	673.98	

03/02/23

Town of Norwich Accounts Payable

11:40 am

Check Warrant Report # 974 Current Prior Next FY Invoices
For checks For Check Acct 03(General) 03/08/23 To 03/08/23

ashleyw

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
CRYSTAL CRYSTAL ROCK, LLC	736065013123	DPW-WATER COOLER	24.00	0.00	24.00	12785	03/08/23
DEADRIVER DEAD RIVER COMPANY	60870	TH- HEATING OIL 2/21	1000.66	0.00	1000.66	12786	03/08/23
DELTA DEN DELTA DENTAL	MAR23DENTAL	TH-MARCH 23 DENTAL INS	1200.66	0.00	1200.66	12787	03/08/23
EVANSMOTO EVANS GROUP, INC.	0044344-IN	DPW-DIESEL 270 GAL	855.88	0.00	855.88	12788	03/08/23
EVANSMOTO EVANS GROUP, INC.	0044617-IN	DPW-DIESEL 100 GAL	327.52	0.00	327.52	12788	03/08/23

					Check Total	1183.40	
FIRSTLIGH FIRSTLIGHT FIBER	13576664	TH-FEB 23 PHONE	44.41	0.00	44.41	12789	03/08/23
GNOMON GNOMON COPY	63372	TH-TOWN REPORTS	963.00	0.00	963.00	12790	03/08/23
GNOMON GNOMON COPY	63421	TH-TOWN REPORT NOTICES	115.80	0.00	115.80	12790	03/08/23

					Check Total	1078.80	
GMPC GREEN MOUNTAIN POWER CORP	2/15 ACDMYRD	ACDMYRD LTS 05119200003	43.83	0.00	43.83	12791	03/08/23
MISC HEATHER ELDER	2/17EMPREIMB	DPW-HOLDER GAS CAP	24.99	0.00	24.99	12792	03/08/23
HOMEDEPOT HOME DEPOT CREDIT SERVICES	1/19BATTEMS	FD-BATTERIES FOR EMS	83.44	0.00	83.44	12793	03/08/23
HOMEDEPOT HOME DEPOT CREDIT SERVICES	1/19BATTFD	FD-BATTERIES FIRE	131.96	0.00	131.96	12793	03/08/23
HOMEDEPOT HOME DEPOT CREDIT SERVICES	1/27BATTFD	FD-BATTERIES FIRE	35.74	0.00	35.74	12793	03/08/23

					Check Total	251.14	
MISC JACQUELINE ALLEN	2/15EMPREIMB	P&R-ONLINE JOB POSTING	295.00	0.00	295.00	12794	03/08/23
KEYCOMM KEY COMMUNICATIONS INC	56134	PD-RESET PASSWORD PHONE	65.00	0.00	65.00	12795	03/08/23
LEAF LEAF CAPITAL FUNDING, LLC	14427678	PD-COPIER LEASE MARCH 23	82.00	0.00	82.00	12796	03/08/23
LUFKIN LUFKIN GRAPHIC DESIGNS	20459	TH-TOWN REPORT DESIGN	2787.50	0.00	2787.50	12797	03/08/23
MADISON MADISON NATIONAL LIFE	1544707	TH-MARCH 23 LIFE INSURAN	859.01	0.00	859.01	12798	03/08/23
MAYER MAYER & MAYER	PR-02/24/23	Payroll Transfer	25.00	0.00	25.00	12799	03/08/23
NEMRC NEW ENGLAND MUNI RESOURCE CTR	52310	TH-ANNUAL MAPPING FEE	822.43	0.00	822.43	12800	03/08/23
NEMRC NEW ENGLAND MUNI RESOURCE CTR	52319	TH-ANNUAL SUPPORT AGREEM	5425.00	0.00	5425.00	12800	03/08/23

					Check Total	6247.43	
PBA NEW ENGLAND PBA, INC	34282	UNION DUES MARCH 23	225.36	0.00	225.36	12801	03/08/23
NRRA NORTHEAST RESOURCE RECOVERY AS	131326	DPW-RELEASE 698400669881	382.40	0.00	382.40	12802	03/08/23
NRRA NORTHEAST RESOURCE RECOVERY AS	131495	DPW-RELEASE #699132 1/13	191.20	0.00	191.20	12802	03/08/23

					Check Total	573.60	

03/02/23
11:40 am

Town of Norwich Accounts Payable
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ashleyw

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
PITNEYBST PITNEY BOWES	2/17POSTAGE	TH-PTNEY BOWES POSTAGE	1000.00	0.00	1000.00	12803	03/08/23
SOLAFLECT SOLAFLECT SOLAR PARK I, LLC	FEB 23	TH-FEB 23 SOLAR POWER	848.13	0.00	848.13	12804	03/08/23
SOLAIV SOLAFLECT SOLAR PARK IV, LLC	2302_01	PD-FEB 23 SOLAR POWER	900.00	0.00	900.00	12805	03/08/23
STITZEL STITZEL PAGE & FLETCHER PC	72604	TH-LEGAL EXPENSES JAN 23	10252.80	0.00	10252.80	12806	03/08/23
SULLIVAN SULLIVAN, POWERS & COMPANY	132352	FIN-AUDIT PROGRESS BILLI	4639.00	0.00	4639.00	12807	03/08/23
HANOVERTO TOWN OF HANOVER	01429	FD-DISPATCH SRVC JAN-JUN	11348.50	0.00	11348.50	12808	03/08/23
UNIFIRST UNIFIRST CORPORATION	1070203433	DPW-UNIFORM CLEANING	314.02	0.00	314.02	12809	03/08/23
UNIFIRST UNIFIRST CORPORATION	1070205330	DPW-UNIFORM CLEANING	294.21	0.00	294.21	12809	03/08/23
UNIFIRST UNIFIRST CORPORATION	1070207262	DPW-UNIFORM CLEANING	294.21	0.00	294.21	12809	03/08/23

					Check Total	902.44	
VALLEYNEW VALLEY NEWS	769227	FIN-FIN DIRECTOR JOB POS	195.50	0.00	195.50	12810	03/08/23
VLCTPACIF VLCT PROP & CASUALTY INTER FUN INT455120222	PD-RAV4	INS NOV 1-JAN 1	140.00	0.00	140.00	12811	03/08/23
VLCTPACIF VLCT PROP & CASUALTY INTER FUN REN230455-Q2	Q2-WRKMNS CMP, PROP&CAS		47160.25	0.00	47160.25	12811	03/08/23

					Check Total	47300.25	
VMERS VMERS DB	PR-02/10/23	Payroll Transfer	6631.08	0.00	6631.08	12812	03/08/23
VMERS VMERS DB	PR-02/24/23	Payroll Transfer	8629.67	0.00	8629.67	12812	03/08/23

					Check Total	15260.75	
WINDSORCL WINDSOR COUNTY TREASURER	FY23 BOND	TH-FY23 BOND PYMNT #2	31034.85	0.00	31034.85	12813	03/08/23

03/02/2023

11:40 am

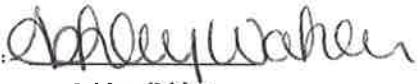
Town of Norwich Accounts Payable

Check Warrant Report # 974 Current Prior Next FY Invoices
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ashleyw

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
Report Total			175,819.55	0.00	175,819.55		

To the Treasurer of Town of Norwich, We hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ ***175,819.55
Let this be your order for the payments of these amounts.

Staff Accountant: 
Ashley Wohler

Town Manager: 
Brennan Duffy

SELECTBOARD:

- Marcia Calloway
Chair
- Mary Layton
Vice Chair
- Robert Gere
- Roger Arnold
- Aaron Lamperti

From: [Don McCabe](#)
To: [Miranda Bergmeier](#); [Select Board](#)
Subject: Huntley Meadow Bridge Status
Date: Friday, February 24, 2023 10:33:14 AM

Brennan and Selectboard,

It is a relief to see that the fund established to pay for a bridge across Huntley Meadow (The Kids Bridge) has been located during the recent Norwich audit.

My understanding from the audit is that \$13,103. remains, after \$3,647. was deducted for the environmental/engineering study, from the original total donations of \$16,750.

The company originally contacted to provide the prefabricated bridge, RollingBarge, has contacted me about the status of the project. Their price sheet is attached. I informed them that there is a project manager, appointed by the town manager, responsible for the project.

While I am not a town official and have no authority to negotiate prices or technical details for this project I did raise the funds through two years of public appeals to provide the bridge at no expense to the town, and would like to see this project move ahead in the Spring.

Please inform me and Norwich residents the status of this project. With DRB approval and environmental study completed it is up to the Selectboard and town manager to approve site location and release funds to help pay for this bridge.

Thank you,

Don McCabe
kids Bridge fundraiser



Bret @ Rolling Barge <bret@rollingbarge.com>
To: don mccabe >

Thursday

Hi Don,
Here you go...

4' Wide Heavy Duty Bridges (Shipping Included)						
<i>Live Load Capacity: 9,000 lbs</i>						
Length	SKU	Cash Price	PO Price	Breaking Load	Snow Load Rating	Frame Weight (lbs)
8'	HD4-0408	\$5,354	\$5,889	9,000 lbs	120 PSF	350
12'	HD4-0412	\$6,960	\$7,656	9,000 lbs	120 PSF	485
16'	HD4-0416	\$8,567	\$9,424	9,000 lbs	120 PSF	644
20'	HD4-0420	\$10,173	\$11,190	9,000 lbs	120 PSF	780
24'	HD4-0424	\$11,780	\$12,958	9,000 lbs	100 PSF	939
28'	HD4-0428	\$13,386	\$14,725	9,000 lbs	85 PSF	1,075
32'	HD4-0432	\$14,993	\$16,492	9,000 lbs	75 PSF	1,234
36'	HD4-0436	\$16,599	\$18,259	9,000 lbs	65 PSF	1,370
40'	HD4-0440	\$18,206	\$20,027	9,000 lbs	60 PSF	1,529
44'	HD4-0444	\$19,812	\$21,793	9,000 lbs	55 PSF	1,665
48'	HD4-0448	\$21,419	\$23,561	9,000 lbs	50 PSF	1,824
52'	HD4-0452	\$23,025	\$25,328	9,000 lbs	45 PSF	1,960
56'	HD4-0456	\$24,632	\$27,095	9,000 lbs	40 PSF	2,119
Shipping Included in the Continental U.S.						
Liftgate Delivery		\$100				

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Sent from my iPad

From: [Jacqueline Springwater](#)
To: [Select Board](#)
Subject: Meeting the March 10, 2023 Application Deadline for Funding FY 2024 Appropriations Bill
Date: Friday, February 24, 2023 5:49:35 PM

Date: February 24, 2023

To: the Selectboard, Town of Norwich, VT

To: the Interim Town Manager, Town of Norwich, VT

To: the Energy Committee, Town of Norwich, VT

From: Jacqueline Springwater, 81 Koch Rd, Norwich, VT

I am writing to urge the Selectboard and town management to meet the deadline of March 10, 2023 set by U.S. Senator Bernie Sanders for Vermonters to apply for “Congressionally Directed Funding” (commonly known as “earmarks”) in the FY 2024 Appropriations bill that Congress is beginning to draft.

This is a formal mechanism supporting “projects that strengthen Vermont communities and improve lives across our state.” Specifically, Senator Sanders mentions **infrastructure and sustainable energy projects as examples.**

I ask the Selectboard to fill out an application before the deadline passes, seeking an **earmark to help pay for the modernization of heating, cooling and ventilation systems at our municipal building, Tracy Hall.**

The Article 36 Task Force last year recommended that that the town assiduously pursue opportunities to seek Federal and State of Vermont financing for urgent climate pollution-reduction projects.

I urge you to act immediately and not miss the imminent deadline of March 10, 2023.

The Website for submitting an application before the March 10 deadline is:
<https://oampublic.senate.gov/constituent/login/f5e412a0-3227-4093-a038-f0d72170c70e/>

Thank you for the work you do on behalf of our town.

Sincerely,
Jacqueline Springwater

From: [Stuart Richards](#)
To: norwich@lists.vitalcommunities.org
Cc: [Miranda Bergmeier](#); [Brennan Duffy](#); [Mary Layton](#); [Bob Gere](#); [Roger Arnold](#); [Marcia Calloway](#); [Aaron Lamperti](#)
Subject: NORWICH SELECTBOARD ELECTION
Date: Monday, February 27, 2023 4:11:02 PM

Dear All,

On Tuesday, March 7 voters will have an opportunity to make some important choices that will affect Norwich for years to come. What I'm referring to is the failure of our Selectboard to deal with serious issues in an effective and timely way. There are at least three issues that I find troubling. The first and longest standing issue is the way Norwich government has violated the Open Meeting Law. The second is the inability to hire and retain Town Managers who will manage and treat employees properly and the third is a failure to deal with town finances effectively. I'll try and be as concise as I can but each of these issues will be in separate emails. I want to emphasize that I have the greatest respect for ALL those who have volunteered to do a difficult and time consuming job. Fortunately there are three candidates who have the background and qualifications to deal with the ISSUES at hand.

The first of these issues is marked by a history of violations of the Open Meeting Law which goes back years and continues to the present. Confirmation of just some of those violations is contained in a letter written by former Town Manager Herb Durfee tinyurl.com/bdeycsz3 (copy and put in your browser). The letter recognizes the importance of transparency in the Open Meeting Law and a promise to not violate the Open Meeting Law going forward. Most unfortunately the promise to not violate the Open Meeting Law has not been kept.

For the last several years there has been a lawsuit filed against Norwich that alleges continued violations of the Open Meeting Law. As of last summer \$56,000. had been spent to defend the alleged violations. I recently asked Interim Town Manager Brennan Duffy for updated costs to defend the Open Meeting Law lawsuit. He said it was now \$99,803. It's not clear how much more the town is willing to spend to fight this lawsuit.

As a taxpayer I don't like to see money thrown away for no reason. I think our taxes are high enough and they appear to be getting much higher in both the general budget and the school budget this year. Each of the candidates at candidate's night spoke to the importance of transparency and the value of the Open Meeting Law. The actions or inaction of this Selectboard and previous Selectboards who share responsibility for this needless expenditure speak much louder than their words. A settlement proposal was ignored by the Town's lawyers. The Town decided against mediation in September. Why?? I'd like someone to explain to me why it is preferable to spend \$100,000 and not even try to settle this lawsuit which should never have occurred in the first place.

Why for instance is it so hard for the town to be transparent and follow the law (Vt. Stat. Ann.

tit. 1, §§ 310-314)? Why is it so hard to let the public know that there is going to be a meeting, to issue a timely agenda, allow the public to participate and then issue timely minutes? One lawyer I spoke to said the town was getting bad legal advice. I don't know the town's lawyer but what I do know is that it's not worth fighting about and spending a huge amount of money when it's so easy to timely issue agendas and minutes and allow public participation. Is transparency such a bad thing?

It's time that we make a change and get a Selectboard that acts sensibly. I've spoken to Marcia Calloway, Pam Smith and Priscilla Vincent and they have assured me that this senseless expenditure of tax payer money will stop. They get my vote for Selectboard.

Please put this email into correspondence for the next Selectboard meeting.

Thanks for reading,

Stuart Richards