

Great Barrington Fire District
Minutes for Prudential Committee Open Meeting on June 18, 2024
Great Barrington Water Department
17 East Street Great Barrington MA 01230

Board Members and Employees Present:

Walter Atwood	Chairman – Prudential Committee
Kenneth Schumacher <i>(Arrived at 4:35)</i>	Member – Prudential Committee
William Foster	Member – Prudential Committee
William Brinker	Member – Prudential Committee
Pete Marks	Superintendent
Cynthia Ullrich	District Clerk

Guests in attendance:

Thomas Scanlon	Scanlon & Associates, LLC
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The meeting was called to order at 4:30 P.M. by Prudential Committee Chairman, Walter Atwood.

Citizen Speak Time:

Approve the Minutes of the Meeting of June 4, 2024:

WB made a motion to approve the minutes from the June 4, 2024 meeting. WF seconded the motion. Motion passed with a unanimous vote.

TS reported his findings to the board.

Segregation of Duties - The District due to its size has one person who is in charge of maintaining the accounts receivable subsidiary ledger, depositing monies and maintaining the general ledger. As is the case with many small-sized governments inherent staff limitations make it difficult to provide these separations in a cost-effective manner. However, the Prudential Committee should constantly be aware of the need for adequate separation of duties to have a proper internal control structure. Responsibilities should be segregated among employees so that a single employee is not able to authorize a transaction, record the transaction in accounts and be responsible for custody of the asset resulting from the transaction.

Property Tax Accounts Receivables - The Town collects and maintains the property tax (real estate and personal property) subsidiary records for the district. The district has policies and procedures to reconcile the revenue received from the Town for the associated property tax revenue. However, reconciliation of the tax receivables with the Town Collector should be performed in a more effective manner. We noted during our fieldwork there was a lack of procedures to reconcile the detailed accounts receivable subsidiary ledgers maintained by the Town to the District's general ledger balances. We have proposed adjustments to the general ledger. We further noted that the proper reports and documents were not being provided to the District from the Town and that would enable the district to perform effective reconciliations. The district should implement procedures to reconcile the accounts receivable subsidiary records monthly to the district's general ledger in order to have an effective system of internal control. Any variances should be researched and resolved in a timely manner.

Superintendent's Report:

PM reported the new 8" water main on Mahaiwe Street has been tested and passed, 9 service lines have been connected. There were 7 galvanized service lines that have new shut offs. Material is ready for a new 6" water main on Anderson Street. The Anderson Street project is scheduled to begin after the July 4th holiday.

Financial Report:

CU submitted May 2024 receivables, cash journal and the following warrants:

Warrant #49 dated June 7, 2024

Warrant #50 dated June 14, 2024

WB made a motion to accept the receivables as submitted. WF seconded the motion. Motion passed unanimously.

New Business:

CU submitted a list of employee unused vacation time and asked the board to approve the unused days be carried over to fiscal year 2025.

WF made a motion to allow employees to carry over any unused vacation time. WB seconded the motion. Motion passed unanimously.

CU submitted a list of tentative Prudential Committee meeting dates and dates for the FY2025 meeting and elections.

KS asked if there was a need to test for Round-Up that may be used on the fields around the Green River.

Old Business:

Having concluded its business and having no petitions before the board, Mr. Atwood moved to adjourn the meeting and the meeting was adjourned without objection at 5:15 PM.