

41 A. Review of the three task forces appointed at the Fall 2015 Round Table Meeting.

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43 A Quarterly Payment Task Force was formed on the 11/21/15. There was much discussion
44 on the quarterly payment tax process. Some of the issues included naming the quarterly
45 tax force. Diane talked about the amount of bills that went out. Also talked about options
46 to pay, ways to be creative in ways to pay. To this task force they appointed Tom Smith,
47 Tom Cain, Finance Director Tom Bruce and Business Manager, Diane Karolyshyn.

48

49 The next Task Force appointed was on Insurances. Again, there were many points discussed
50 in regards to the Insurances in regards to the different insurances the District has and who
51 holds them. Citizen Jeff Kearns was appointed as Chairperson, Finance Director Tom Bruce,
52 Commissioner Champagne and the Union is going to appoint one person.

53

54 On the Capital Expenses Task Force there was a quite in depth review of many items that
55 are in the minutes which included breaking off a long and short term capital expenditure
56 plan. Citizen Ed Leblanc was appointed as Chairperson. Also on the task force is Chief
57 Findlay and Commissioner Matta along with one of the 4 Station Captains appointed as they
58 are responsible for the day-to-day facilities.

59

60 B. Finance Report Month Ending October 31, 2015 and November 30, 2015.

61

62 Finance Director, Tom Bruce, reviewed the finance reports for October and November.
63 Three percent of the tax levy was collected. He felt that this was in sync with historical
64 data. Fourteen percent of the levy is uncollected in the amount of \$900,000. Currently
65 there is 2.8 million on hand in cash management for the third quarter.

66

67 The results of the audit are consistent with an adjustment of \$280,000. There is a memo in
68 the packet that answers any questions that were received. There is an operating deficit of
69 \$1,146.00.

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71 Mr. Bruce asked that anyone who has questions to please contact him.

72

73 Chairman Lemois thanked the Finance Department for all the extra work done and that it
74 was much appreciated for getting the reports out so quickly. The next meeting is not until
75 the end of January.

76

77 Commissioner Koutsogiane questioned the two different checking accounts used on the
78 itemizations. He questioned how the payments were made to the administrative staff and
79 to the firefighters. Mr. Bruce explained that it comes out of a Navigant account and is

80 available to the public. Chairman Lemois pointed out that it would come out of the salaries
81 line item.

82

83 COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE OCTOBER/NOVEMBER FINANCE
84 REPORTS. SECOND BY COMMISSIONER PARENT. MOTION PASSED 4-1 WITH
85 COMMISSIONER SCULLIN VOTING NAY.

86

87 C. Fiscal Year 2014-2015 Audits for VFFD, CFD, CHFD & NCFD.

88

89 Chairman Lemois started off by thanking the firm, P.P.A., for their work on the audits. It
90 was far from the norm even from municipal auditing. We had four different fire districts
91 being audited out of one location, all in different formats. This was a typical or smooth
92 audit and wanted to thank Tom, Diane, Beth, Joan, Kerry, the Chief, Commissioner
93 Champagne for their work and providing the information requested by the Auditors

94

95 The Chairman noted that the tremendous amount of information will make it inconceivable
96 to get through them all tonight. He went on to state that the Auditors can present and the
97 Committee can accept them tonight. If we want to ask some general question we could do
98 that, and we can take the next few weeks to digest these audits and we could come back in
99 January and/or you can make an appointment with Tom Bruce and sit down with him. You
100 can submit your questions in writing and at the January meeting we can get them on the
101 record and you can get credit for asking them, or however you want to handle it. The final
102 audits were received. He added that we want to get them accepted on the record so we
103 can turn them from drafts to actuals. That the four would be ready to be published in hard
104 copy format and on the webpage. The Chairman stated that these audits are an open book
105 and that Mr. Bruce be available to taxpayers or commissioners whenever we need to meet
106 with them to answer any questions. Stating that it is important to maintain the level of
107 transparency that this committee has established.

108

109 Joanne Newton presented the audit. She started off by thanking the Commissioners and
110 staff. She stated that Mr. Bruce and the Chief were very cooperative and helpful. This was
111 a first year audit that has never been done before. The four stations had done things
112 differently and some areas she felt were not done in the best manner. Moving forward
113 with a combined District she felt things would be done in a more controlled manner. None
114 of the issues were earth-shattering.

115

116 Commissioner Koutsogiane had question on the document was supposed to be prepared by
117 9/30/15. He asked if she noticed the District that they would need more time. The firm
118 kept in touch with Mr. Bruce and the Auditor General. Commissioner Koutsogiane asked

119 that the Board put her on notice to come back for the January meeting. A draft
120 management letter was given to Mr. Bruce and will be finalized by the end of the week.

121
122 Chairman Lemois stated that the Board did get a draft formal on 11/21/15 with the
123 opportunity to review the numbers. With tonight's added information it would be
124 impossible to get through tonight and can revisit at January's meeting. If you feel there
125 should be a separate meeting with Mr. Bruce, he is always available.

126
127 Commissioner Scullin had a question on the long-term liabilities for the Valley Falls Fire
128 District. Ms. Newton explained that was for net pension obligations and compensated
129 absences. Chairman Lemois pointed out that this question was answered in detail in the set
130 of questions included in the packet. Ms. Newton further explained that with this being a
131 first year audit, there was no history to compare numbers to.

132
133 Commissioner Koutsogiane questioned if and where it was referenced in the report. Ms.
134 Newton stated is was referenced on page 21. Commissioner Koutsogiane also questioned
135 what the accrued compensation absences. These are the hours accrued to be paid in the
136 future.

137
138 **PUBLIC INPUT**

139
140 Chairman Lemois announced that the next meeting will be on 1/26/16 at 7:15 p.m. and will
141 move to one meeting a month on the fourth Tuesday to be held at the Town Chambers. There
142 are ample locations available if more meeting are needed. If anyone cannot make the
143 meetings, they are asked to contact the Chairman.

144
145 Mr. Art Lambi asked that the Auditor come back for the January meeting to answer questions
146 publicly. He asked about the management letter and was explained to him that it was not part
147 of the packet but will be issued by the end of the week.

148
149 Mr. Lambi also had questions regarding the cash on hand. Chairman Lemois explained that
150 there will be a Capital Expenditure Committee where all of this will be looked at. Mr. Lambi
151 also questioned the Long Term Liabilities and the draft audit numbers. Chairman Lemois stated
152 he would provide him with the reports to review.

153
154 Before Commissioner Scullin spoke, Chairman Lemois asked him not to personally attack Mr.
155 Bruce, call him names or disparage his good reputation as respected by the State of Rhode
156 Island, the Auditor General and Department of Revenue, etc. Commissioner Scullin went on to
157 say that the Cumberland Town Council will be aggressively moving in early 2016 to create of

158 Municipal Fire Department and to dissolve this District. He further stated that this is his goal
159 and intention and that is what the taxpayers want.

160

161 COMMISSIONER CHAMPAGNE MOVED TO ADJOURN REGULAR SESSION AT 8:06 P.M. SECOND
162 BY COMMISSIONER PARENT. MOTION PASSED 5-0.

163

164 Respectfully Submitted,

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166

167

168 Debbie Auclair
169 Committee Clerk

170

171 Meeting video as available on:

172 YouTube: Search for Cumberland Fire District

173 CFD Website: www.cumberlandfire.org

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