

## **Holland Finance Board**

27 Sturbridge Road, Holland, MA 01521

Holland Town Hall – Community Room

### **Meeting Minutes for Wednesday, September 1, 2021**

Virtual and Physical Meeting of the Board and Guests

#### **Meeting Attendance –**

In person: Members – Andy Harhay, Ernie Fancy and Ken Ference.

Guests – Town Administrator Stacy Stout and potential new member John Scott.

Remote: Guest - Selectman Clelland Johnson.

#### **Open Meeting –**

The meeting was called to order at 6:30 pm by Mr. Harhay.

#### **Approval of Minutes –**

Mr. Harhay made the motion to approve the minutes of the April 7, 2021 meeting and Mr. Fancy seconded. Mr. Fancy, Mr. Ference and Mr. Harhay each voted yes. Mr. Harhay indicated that he has not yet completed the minutes for July 24, 2021.

#### **Reorganization of the Board –**

Mr. Harhay commented that the recent resignations of Sharon Ashleigh and Kelli Robbins had left the Finance Board without a chairperson and only two members. The Moderator's appointment of Ken Ference – a former member – has made for a functional board of three members, although a full Board would be five members and one alternate. The election of a chair and a vice-chair should be accomplished at this meeting.

Mr. Fancy made the motion to elect Mr. Harhay as the chair and Mr. Ference seconded. Mr. Fancy, Mr. Ference and Mr. Harhay each voted yes.

Mr. Harhay made the motion to elect Mr. Fancy as the vice-chair and Mr. Ference seconded. Mr. Ference, Mr. Harhay and Mr. Fancy voted yes.

### **Highway Memo re Expenditures for Emergency Road Repairs Due to Storm Damage –**

The Highway clerk provided the Select Board and Finance Board with a memo detailing the extraordinary contractor expenditures incurred to repair road damage caused by the heavy rainstorms in July. The invoices from Pioppi Construction totaled ~ \$62.5K and have been paid. The Highway Department is requesting that the Select and Finance Boards consider a means for covering these unforeseen costs, so that funds are maintained to complete projects previously planned for FY22. Discussions with Highway and the Select Board are anticipated.

### **Ability of the FinBd to seek invoice details related to Year-End Transfer Requests –**

At the July 24, 2021 FinBd meeting, the focus was dealing with requests for year-end transfers from account lines having an unspent balance to account lines that had been depleted. The FinBd had asked to see the twenty-one invoices being held by the Highway Department because their Expenses account was almost fully spent. The Board felt it important to know what specific expenses they were being asked to fund with a transfer, but Highway failed to provide that information. During discussion on whether the FinBd is entitled to see those invoices, the accountant servicing Holland – from the accounting firm of Eric A. Kinsharf, CPA - said that a section in the Massachusetts Municipal Association Handbook indicated that there had been a MA court decision that determined that it was not legal for a Town Finance Committee to seek financial information from town department relative to year-end transfers. This came as a surprise to the membership. In reviewing the information in the Handbook, Mr. Harhay concluded that the Finance Board did have the legal right to see the invoices, as provided for in Town General Bylaws. The court case noted in the Handbook (Clinton Housing Authority v. FinCom of Clinton, 329 Mass. 495) made it illegal for a Finance Committee to seek financial information from a *quasi-governmental entity*, because those entities are not subject to town bylaws. Finance Committees may seek financial data from town departments, as allowed by town bylaws. Selectman Johnson also followed up on the issue with accounting firm owner Eric Kinsharf, who confirmed that it was clearly legal for Finance Board to review the financial data of town departments.

### **Developing Meeting Minutes –**

For developing meeting minutes, Mr. Fancy said he was aware of a software that could be used to convert the recording of a meeting into a WORD-type document and perhaps it might be useful, since developing minutes can be a laborious process. The downside expressed by Mr. Harhay was that the transcript would be very large and would still need to be heavily condensed. Mr. Fancy felt that perhaps our minutes are much more detailed than suggested by the OML.

Mr. Scott suggested that the member responsible for creating the minutes could jot down notes as the topic is discussed. Then, at the conclusion of each topic, we would stop briefly for the secretary to review the key points before moving to the next topic. The downside of that approach would probably be that each meeting would be longer in duration. For discussion at a future meeting, members were asked to think more about what practices could be adopted to develop minutes more efficiently.

#### **Roundtable Comments –**

Mr. Johnson encouraged the members to recruit additional qualified individuals for potential appointment to the FinBd. Ms. Stout suggested that the FinBd develop a ‘job description’ detailing the attributes of a good candidate. Mr. Fancy asked if the Town has census data that identifies the occupation of our voting population and perhaps assist the FinBd in the recruitment effort; it was suggested that he contact the Town Clerk.

#### **Next Meeting –**

September 15, 2021 at 6:30 pm.

#### **Adjournment –**

Mr. Fancy made the motion to adjourn and Mr. Ference seconded; all were in favor. The Chair closed the meeting at 7:19 pm.

Respectfully submitted,

Andrew Harhay