



Town of New Fairfield

*Selectmen's Office
4 Brush Hill Road
New Fairfield, Connecticut*

BOARD OF SELECTMEN REGULAR MEETING ZOOM MEETING

Join Zoom Meeting

<https://zoom.us/j/93755476445>

Meeting ID: 937 5547 6445

Dial In: (929) 205-6099

Thursday, January 25, 2024

7:30 P.M.

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Solar Project-Presentation by Greenleaf/Open Q & A Session
4. Correspondence & Announcements
5. Approve Minutes of Board of Selectmen Regular Meeting January 11, 2024
6. Budget Transfers
7. Approve Tax Refunds Recommended by Tax Collector
8. Personnel Report
9. Appointments
 - a. Ball Pond Advisory Committee
 - b. Candlewood Lake Authority
 - c. Permanent Building Committee Alternate
 - d. Conservation-Inlands/Wetlands

Old Business

New Business

10. Discuss and Possibly Vote to Release Barn Brook Phase III Bond, Farview Drive
11. Discuss and Possibly Vote on Finance Department Polices & Procedures
12. Public Comment
13. Adjournment

Received by email on 01/24/2024 @ 2:23 p.m.
by Chrystie M. Bontempo, Asst. Town Clerk, New Fairfield

TOWN OF NEW FAIRFIELD
FISCAL 2023-2024
Intra-Department Transfer

<u>\$'S</u>	<u>TRANSFER FROM:</u>	<u>\$'S</u>	<u>TRANSFER TO:</u>
200.00	001-4215-0000-000 / 112.00	200.00	001-4215-0000-000 / 322.01
	Communication Center - Part-time Salaries		Communicaiton Center - Training EMD
200.00		200.00	

Submitted at the BOS meeting on 01/25/2024

**TOWN OF NEW FAIRFIELD
PERSONNEL REPORT
January 25, 2024**

	LAST NAME	FIRST NAME	POSITION	LOCATION	PAY RATE	REASON	EFFECTIVE
NEW HIRES:							
1	HOPKINSON	PETER	PROGRAM INSTRUCTOR	RECREATION	\$10/HR. + COMMISSION	RECREATION	1/26/2024
2	ZUKOWSKI	STEPHEN	PT DISPATCHER	COMMUNICATIONS	\$25.63/HR.		1/26/2024
CHANGE IN STATUS							
SEPARATION							



The Planning Commission
Town of New Fairfield
New Fairfield, Connecticut 06812

January 23, 2024

Board of Selectman
Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

RE: Bond Release Phase III
Farview Drive

Dear First Selectman:

Please be advised at the January 22, 2024 regular meeting held by the Planning Commission of the Town of New Fairfield, the commission voted to approve a positive referral for the Bond release for Hearth Home Builders LLC in the amount of \$156,435.60 of the remaining one-third (1/3) bond, leaving the ten-percent (10%) Maintenance Bond of \$58,663.65 in place. The approval vote was 5-0-0. The approval was based upon the recommendation of the Town Engineer, Antonio Iadarola. The difference in the amount from the enclosed letter is based upon a legal stipulation.

Sincerely,

Cynthia Ross-Zweig

Cynthia Ross-Zweig
Planning Commission Chairman
Town Of New Fairfield

Enclosure
Letter from Antonio Iadarola

Received by email on 1/23/2024 @ 12:46 p.m.
By: Holly Z. Smith, Town Clerk, New Fairfield

BOF Approved on 09/20/2023

BOS Approved on 09/28/2023

Purpose:

To establish policies and procedures relating to non-payroll cash disbursements based on a system of internal controls and division of responsibilities.

Internal Control Objectives:

- Purchases are properly authorized and do not exceed budgeted amounts
- Goods and services ordered were actually ordered and are actually received
- Invoices for goods and services are correct and match those ordered and received
- Purchase amounts are recorded in the proper fund, account, and period
- Disbursements for purchases are supported by appropriate documentation
- Disbursements are issued on a timely basis for the correct amount and made payable to the proper payee
- Credit cards are used for authorized purchases and are made in accordance with established policies and procedures

Potential Errors Due to the Lack of Internal Control

- Goods or services ordered were not properly authorized or exceed budgeted amounts
- Goods and services ordered were not received, or goods and services received were not actually ordered or appropriately authorized
- Invoices do not match goods ordered or received
- Invoice amounts are incorrect
- Invoices are incorrectly recorded
- Disbursements are not supported by adequate documentation
- Payments are not made on a timely basis or are incorrect
- Credit card purchases are not authorized

VENDOR MASTER FILE MAINTENANCE**Additions and Changes to the Vendor Files**

When a new vendor is contemplated, a New Vendor Request Form (Appendix D-01) will be prepared by the individual proposing a new vendor. An Internal Revenue Service Form W-9 must be attached. The form shall be reviewed and approved by the Finance Director (General Government vendors), Board of Education (BOE) Business Manager (Education vendors). No new vendor is to be entered into the accounting system without an approved New Vendor Request Form. If the vendor elects payments via ACH (direct deposit), appropriate documentation must be provided for set-up (i.e. copy of voided check, bank account verification letter, enrollment agreement or equivalent).

Additions and changes to the master vendor files are performed by the Purchasing Agent. This should be done prior to creating Purchase Orders or using the vendor. Only the Purchasing Agent should have the rights to make changes. All other users should have read only access.

Each January, in conjunction with issuing Internal Revenue Service Form 1099s to vendors, the Accounts Payable Clerk's shall prepare a report of all vendors. This report will indicate amounts paid to each vendor during the year, and which vendors are subject to receiving a Form 1099. This listing will be reviewed by the Purchasing Agent and Finance Director to:

- Ensure Form 1099s are being sent appropriately
- Analyze vendors used by the Town and BOE
- Track volume of business with each vendor
- Investigate unknown or unusual vendors in the system
- Consider vendors that may be made inactive

The issuing of 1099's is done by the Accounts Payable Clerk's. The system generates the report, the Finance Director reviews and Approves the reports before 1099's go out.

PURCHASES

The First Selectman and Superintendent are the purchasing authorities for the Town. The purchasing authority has the discretion and power to reject bids, select parts of different bids with vendor mixing, and make differentiations and awards on the basis of past experience, quality or performance preferences. All decisions made by the purchasing authorities should be documented in their minutes.

No transaction which is essentially a unit may be divided for the purpose of evading the intent of the purchasing policy.

Awards are to be made to the lowest responsible bidder. "Responsible Bidder" is defined as the bidder deemed qualified (by the appropriate purchasing authority) to provide the goods or perform the services, has good references, is an equal opportunity employer, is able to acquire assurance or surety bonds as necessary, not in arrears for taxes, and does not have outstanding obligations to the Town of New Fairfield. The Purchasing Agent will document the reasons for their bid award. Is the highest scoring bidder in a multiple criteria "bid" means the bidder whose bid receives the highest score for a combination of attributes, including, but not limited to, price, skill, ability and integrity necessary for the faithful performance of the work,

based on multiple criteria considering quality of product, warranty, life-cycle cost, established in the bid solicitation for the contract.

Bidding Procedure

Formal bids are required for purchases in excess of \$10,000 other than the following:

- Purchases under state contract pricing
- Cooperative Purchasing procurement conducted by, or on behalf of, one or more Public Procurement Units
- Purchases from a governmental agency or piggy-backing on another governmental agency

Bidding may be waived by the purchasing authority in certain circumstances. This is generally initiated by a Bid Waiver Form (Appendix D-02) prepared by the End User and Purchasing Agent. When the bidding is waived, the purchasing authority will note the purchase that could have been bid, the estimated dollar amount of the purchase, the circumstances surrounding why the bidding procedure was waived. The following are considered acceptable reasons for waiving the bidding process:

- When it is deemed impracticable or in the best interest of the Town or BOE to do so
- Professional services
- Emergency situations
- Purchases from governmental agencies/under state contract
- Services not customarily competitively bid
- Single-vendor materials

Three informal written quotes shall accompany Purchase Orders for goods or services of \$2,500 to \$9,999. Quotes will be obtained by Department Head or Purchasing Agent requesting in writing what they are looking for so vendors will submit pricing for the same item or service.

Three informal verbal quotes shall be noted on the Purchase Order for goods or services of \$1,000 to \$2,499.

Public advertisement must be posted on the Town's website and through the State of Connecticut Department of Administrative Services. Further information may be found in C.G.S. Sec. 7-148w

Procedure:

1. When a formal bid is required, the end user must notify the Purchasing Agent. The Purchasing Agent is in charge of preparing the request for proposal. The end user must supply specifications and other pertinent information to the Purchasing Agent to prepare the RFP or RFQ.
2. The Purchasing Agent prepares the invitation to bid and distributes them to:
 - a. Town's website
 - b. State's website
 - c. Local vendors on the bid list via mail or email

- d. News-Times or local paper having circulation in New Fairfield, and other papers as deemed appropriate.
3. The Purchasing Agent opens the received proposals.
4. The Finance Director, Purchasing Agent, Superintendent, Department Head (or other individual charged with budget compliance for that area), or a specialist needed (for example, the engineer in a building project) determine the most reasonable bid and lowest responsible bidder. They will then prepare the contract.
5. The contract which is included as part of the bidding documents is reviewed and approved by the First Selectman or Superintendent (as applicable) and documented in their minutes.

Purchase Order Procedure

The Town of New Fairfield requires Purchase Orders on all items in excess of \$100. The Education Department requires Purchase Orders on all items. Purchase orders will be reviewed by the Purchasing Agent prior to their submittal to the Superintendent or First Selectman (as applicable).

Procedure:

1. The Department Head (or other individual charged with budget compliance for that area) creates a Requisition (~~Appendix D-03~~) in the accounting software for required purchases. (~~BOE creates requisition on the eFinancePlus, the Town creates a paper requisition~~)
2. The Requisition must contain the following items:
 - a. Vendor name & number
 - b. Item(s) to be ordered
 - c. Quantity
 - d. Price
 - e. Date
 - f. Department Head's signature (or other individual charged with budget compliance)
 - g. Approval signature from:
 - i. Principal if a school purchase
 - ii. First Selectman if a Capital Fund Purchase
 - h. For purchases over \$1,000: notes on the verbal quotes, the written quotes, or the formal bid approval must be attached to the Requisition
3. The completed Requisition is sent electronically to the Town Finance Director or BOE Business Manager, ~~electronically for BOE~~, for financial approval and signature after ensuring the following:
 - a. The form is complete
 - b. The account numbers assigned are appropriate
 - c. There is a balance in the budgeted account to cover the expenditure
4. The Town Finance Director or BOE Business Manager sends Requisitions to the Purchasing Agent, who will review and approve after checking:
 - a. The account number
 - b. Quote information – to ensure pricing is correct, they are using state contracts as required, and they have followed the bid/quote policies noted above

- c. Notes as fixed assets (if applicable)
5. The ~~BOE~~-Requisition is then approved electronically by the Superintendent for BOE/First Selectman for the Town. ~~The Town Requisition, is still manual, is then sent to the Finance Director for approval.~~ Once approved, the Purchase Orders are recorded into the system as encumbrances.
 6. The Town/BOE Purchase Order is generated by eFinancePlus and sent to the department via email. The financial system creates a copy of the PO in pdf format and stores it as an attachment to the encumbrance transaction.
 7. Any changes to purchase orders (i.e. for updated shipping costs, etc.) will be approved by the Finance Director (General Government) or the BOE Business Manager (Education). Changes to a PO need to be sent via e-mail from the Department Head to the Finance Director or the BOE Business Manager, for approval.
 8. Open Purchase Orders should be routinely reviewed by the Department Head (or designee) to determine whether the Purchase Orders should remain open, or be closed. The system flags Purchase Orders that do not match the corresponding invoice, which will be reviewed immediately.
 9. Finance Director and Board of Education's Business Manager monitor their respective budgets and make corrections, as needed.
 10. The final monthly Budget vs. Actual report is then distributed to the appropriate Boards.

Small Purchase Procedure (General Government only)

The Department Head (or individual charged with budget compliance) is authorized to make purchases under \$100 without a Purchase Order. Nothing is recorded in the system at the time of the order. The Department Head must still comply with the State and Town budgetary rules; therefore, they will note and file all purchases that do not require a Purchase Order.

Full authorization comes at the payment level. This section does not apply to the Education Department, as they are required to complete a Purchase Order for every item.

RECEIVING

Procedure:

1. The Department Head checks the goods against the shipping/receiving report.
 - a. If they agree, the Department Head will note that they have been received, and will indicate approval by initialing and dating the shipping/receiving report
 - b. Any discrepancies are noted on the shipping/receiving report by the Department Head (items not received, etc.)

2. Once the goods are received, the signed shipping/receiving report is matched with the Purchase Order (if any) to await the invoice.

PROCESSING INVOICES**Policy:**

Invoice batches can only be open in the accounting system one at a time. Each batch is dated for payment the following Wednesday, and run for payment each Wednesday afternoon.

Blank checks are stored in a locked file cabinet in the Accounting Office. These are numbered electronically as they are printed. Once a batch is closed, the computer system locks in the check numbers assigned in the batch. When a new batch is created, it assigns check numbers sequentially after the last batch.

Two signatures are required on the checks. All signatures are done electronically. The First Selectman and Treasurer are signatories on the General Government checks.

The Finance Director receives any correspondence regarding past due invoices. If any such correspondence is received, the Finance Director follows up with the Accounts Payable Clerk and, if necessary, Department Head to resolve the issue.

The General Government and Education Department (as a whole) cannot go over budget in accordance with State Statutes. The Board of Finance approves transfers for the General Government's budget. The Board of Education Business Manager is allowed to authorize transfers up to \$500 without Board approval. The Education Department approves any transfers over \$500.

Procedure:

1. Invoices are received through the mail/email and distributed to the correct Departments via email.
2. The Town/BOE Department Heads will match invoices to Purchase Orders and shipping/receiving reports, if applicable, to determine the order has been fulfilled.
3. The Department Head approves and signs off on the invoice by noting the following (electronic signature is acceptable):
 - a. Approval to pay ("Okay to pay")
 - b. Initials
 - c. Date
4. The approved invoice package is sent to the Accounts Payable Clerks.
5. The Accounts Payable Clerks enter the Purchase Order number into the system. If the Invoice is greater than the Purchase Order it will be kicked back to the Department Head and they need to explain and increase the Purchase Order or change the Invoice. The

- bill won't be paid if it is over the department threshold (General Government \$500, Education \$0) and there is no Purchase Order in existence.
6. As invoices are received, the Accounts Payable Clerks will input them into the accounting system according to the date the goods or services were received.
 7. The Purchase Orders are then closed. The Department Head closes Purchase Order by noting the following (electronic signature is acceptable):
 - a. Approval to close ("Okay to close")
 - b. Initials
 - c. Date
 8. A detailed Vendor Register and Expense Detail Report are run by the Accounts Payable Clerks. This is reviewed by the Finance Director/BOE Business Manager for accuracy.
 9. When the batch is ready for processing, the Accounts Payable Clerk loads the blank checks into the check printer, and prints the vendor checks. The Accounts Payable Clerk moves the remaining blank checks back into locked storage. The accounting system will generate a file with ACH payments (direct deposit) for further submission to the bank.
 10. The check stubs, ACH report, invoices, and detailed Vendor Register and Expense Detail Reports are attached to the Check Register. The batch information is attached to the top of this packet. The batch information includes: the total amount of checks to be disbursed, the check number in the series, list of ACH transactions, and the date of the batch disbursement.
 11. The batch packages are sent to the First Selectman (General Government invoices) and the BoE Business Manager (Education invoices) for their approval. (Approval or disapproval must be received by Thursday at noon.) These are reviewed for:
 - a. Receiving sign off
 - b. Invoice approval
 - c. Purchase Order (if any), invoice, and check agree
 12. First Selectman, and BoE Business Manager will sign off on the Check Register batch to show their approval. Reports are sent to the Treasurer to ensure cash disbursements are in line with available funds.
 13. Once the approvals are received, the Finance Director (or other designee) creates a Positive Pay File in our financial system and reconciles against the Check Register. The Finance Director (or other designee) uploads the Positive Pay File and ACH Payments File to the bank via their online portal and then informs the Accounts Payable Clerk that the checks may be released.
 14. When the disbursements are approved, released, and disbursed, the batch is closed by the Accounts Payable Clerks.
 15. After the bills are paid, the Accounts Payable Clerk attaches the check stub to the invoice and files them by vendor.

16. If any of the invoices were fixed assets, the Accounts Payable Clerk' gives the Purchasing Agent a copy of the invoices and checks as they are paid.
17. Finance Director/BOE Business Manager reviews spending across departments on an ongoing basis. It is the responsibility of the Department Heads to monitor activity and remain within budget. Department Heads have access to eFinancePlus to view the status and account details on demand.
18. If necessary, the Finance Director requests budget transfers within or between departments to the Board of Selectmen and the Board of Finance.
19. At the end of each month, a Budget vs. Actual Report for the General Fund is reviewed by the Finance Director and BoE Business Manager. Significant variances are investigated. The Finance Director will review this report monthly with the Board of Finance. The BOE Business Manager will review this report weekly with the Superintendent, and monthly with the Education Department's Finance Committee.
20. Monthly, the Senior Accountant will create Income Statements and Balance Sheets for all funds. These statements are reviewed and adjusted (as necessary) by the Accounting Manager, and then given to the Finance Director. Significant variances are immediately investigated.
21. Town Journal Entries are created and recorded by the designated staff members and reviewed/approved by the Finance Director. BOE Journal Entries are created by the BOE Business Manager/Senior Accountant and recorded by the Senior Accountant.