

Village Board Meeting
December 10, 2018

Members present: Mayor Nuzzolese, Trustees Char, Gurda, Scotto, and Smith

Also present: Attorney Donovan, Village Clerk Strobl, and Chief Watt

Mayor Nuzzolese called the Meeting to order at 7:00 p.m. and led those present in the Pledge of Allegiance.

On a motion by Trustee Char, seconded by Trustee Gurda, the Agenda was accepted as presented.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

Minutes

On a motion by Trustee Char, seconded by Trustee Gurda, the Minutes of the September 24, 2018 Village Board Meeting were accepted as submitted.

Char	aye
Gurda	aye
Scotto	abstain (prior to appointment)
Smith	abstain (absent on 9/24/18)
Nuzzolese	aye

On a motion by Trustee Gurda, seconded by Trustee Char, the Minutes of the October 22, 2018 Village Board Meeting were accepted a submitted.

Char	aye
Gurda	aye
Scotto	abstain (prior to appointment)
Smith	aye

On a motion by Trustee Gurda, seconded by Trustee Smith, the Minutes of the November 26, 2018 Village Board Meeting were accepted as submitted.

Char	abstain (absent on 11/26/18)
Gurda	aye
Scotto	aye
Smith	aye

On a motion by Trustee Gurda, seconded by Trustee Smith, the Minutes of the December 4, 2018 Village Board Work Session were accepted as submitted.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

Items of Business

On a motion by Trustee Char, seconded by Trustee Smith, the Mayor is hereby authorized to sign a proposal from Nugent & Haeussler, P.C., Certified Public Accountants, for the purpose of conducting an audit of the Justice Court Department for the period ended May 31, 2018, as required in Section 2019-a of the Uniform Justice Court Act. It is understood that the fee for this service will not exceed \$3,000.00.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

On a motion by Trustee Char, seconded by Trustee Smith, the Mayor is hereby authorized to sign a proposal from Lanc & Tully Engineering and Surveying, P.C., for Engineering & Surveying Services for the Bruen Place & St. James Place Water Main Replacement 2019 CDBG Program Project. The estimated costs for the proposal are: Location and Topographic Survey \$5,400, Design and Contract Documents \$13,500, Project Bidding \$2,500, and Construction Observation and Contract Administration \$19,000, for an overall estimated project cost of \$40,400.00.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

On a motion by Trustee Char, seconded by Trustee Gurda, the Village Board of the Village of Goshen hereby adopts the attached Claims Audit Policy, as recommended by the Office of the State Comptroller of the State of New York.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

VILLAGE OF GOSHEN
COUNTY OF ORANGE
STATE OF NEW YORK

CLAIMS AUDIT POLICY

Process and Responsible Parties

The audit of claims (or vouchers) is an important internal control activity. In order to ensure that tax dollars are spent efficiently, it is essential that a thorough, deliberate, and independent audit of claims be conducted before payments are authorized. With constant pressure to do more with less, the Village cannot afford to overpay vendors, lose discounts, or pay for goods and services not received. An effective audit of claims can also help in preventing unauthorized, improper, or fraudulent claims from being paid.

The governing board (Mayor and Trustees) is ultimately responsible for the audit of claims.

Having the Village Board audit claims is a potentially strong internal control because it segregates two key functions: purchase of goods and services, and authorization of payments for those goods and services.

Anyone seeking compensation from the Village of Goshen for any purpose must submit a claim in the form of a voucher. The claimant should fill in the necessary information and include all back-up documentations such as receipts, invoices, previously approved purchase orders, or other proofs. The claimant then submits the voucher to the department responsible for the purchase.

It is the Department Head's responsibility to communicate with their assigned liaison or trustee prior to making the purchase. All purchases must be made in accordance with the Village's Procurement Policy. Purchases should only be made if funds are budgeted and available; and the purchase is necessary to the operation and functions of the department. It is the responsibility of the Department Head to review each claim for accuracy, assign it a fund account number, and indicate approval by signing the "department approval" section. Once the Department Head is satisfied that the voucher is ready to be paid, they should submit it to the Treasurer's office for further processing.

The Treasurer or their designee reviews the voucher for the following: claimant's signature, back-up documentation, department approval signature, and fund account number. The voucher is then presented to the Village Board for their review.

It is the responsibility of the Village Board to audit all claims. Each voucher should be reviewed for accuracy, necessity, and fund availability. By signing the "approval for payment" section of the voucher you are attesting that you have reviewed it and offer your consent for the payment of the claim contained within. The top of each voucher specifies the department making the purchase. The trustee assigned to that department (liaison) should sign the first line of the "approval for payment" section. Two additional trustees must then review and sign the voucher before it may be paid. If the trustees have questions or concerns they should not sign the voucher, but rather reach out to the Department Head or Treasurer for clarification.

After a voucher has passed through each stage of the audit the Treasurer's office will process payment. Payments are usually issued on a Thursday – only in non-payroll weeks. Once payment has been completed the Treasurer will then submit an abstract, or list of all paid claims and their check numbers, to the board.

Back-up Documentation Requirements

Parts, Supplies, Commodities, and Services

Original invoices or bills of sale are required. Documentation should be itemized and include all charges separately. If necessary, Department Heads should make additional notations on the voucher to clarify the purpose and detail the costs.

Mileage and Other Reimbursable Costs

Approval from the Village Board, in the form of a resolution, must be obtained before any expenditure of reimbursable costs. For example, if attending off premise training, a request should be made in writing to the Village Board stating the date, time, and anticipated expenses. The Board must approve the request prior to the employee attending. No reimbursements will be paid for training, mileage, or out of pocket expenses without prior Board approval. Original receipts must be submitted with requests for reimbursements of out-of-pocket expenses. Out-of-pocket expenses might include shipping/postage costs, tolls, meals, and lodging. Every effort should be made to pre-pay lodging and other expenses through the Village to avoid taxes or other fees from which the Village may be exempt. Reimbursement requests for mileage must include a detailed mileage log. A sample mileage log is attached.

Timeline Summary

It can take several weeks for a voucher to travel through the entire audit process from receipt to payment. Department Heads are encouraged to review vouchers in a timely

manner upon receipt. The Treasurer's office makes every effort to issue payments twice per month, only in non-payroll weeks, and usually on a Thursday.

- Department Head recognizes the need for an expenditure, following all procurement policy procedures and obtaining verbal or written approval from liaison if necessary.
- Claimant or vendor submits voucher
- Department Head reviews and approves the voucher, forwarding it along to the Treasurer's office
- Treasurer's office reviews the voucher and forwards it to the Mayor and Board
- Mayor and Board review the voucher, signing their approval, and returning to the Treasurer's office
- Treasurer's office organizes approved vouchers, issues payment, and provides an abstract to the Village Board

The following was moved by Trustee Char, and seconded by Trustee Gurda:

WHEREAS, pursuant to a resolution duly adopted by the Village Board on November 26, 2018, regarding the residential subdivision known as "Harness Estates, Phase 2B," among other items addressed in said resolution, the performance bond for the proposed public thoroughfare to be known as Cane Court was established as \$312,247.80; and

WHEREAS, additional work has now been performed on the said Cane Court which work will allow the bond amount heretofore required to be reduced; and

WHEREAS, the Village Engineer, Lanc & Tully Engineering and Land Surveying, P.C., pursuant to correspondence dated December 6, 2018, has now recommended that the said amount of the performance bond required be reduced from \$312,247.80 to \$244,654.20;

NOW, THEREFORE, IT IS HEREBY,

RESOLVED, that the Performance Bond amount for the completion of Cane Court be now established as \$244,654.20 and that a Performance Bond, satisfactory to the Village Attorney, in a form authorized by New York State Village Law 7-730(9), be posted with the Village of Goshen prior to the Planning Board Chair affixing her signature to the subdivision plat; and it is further

RESOLVED, that the engineering inspection fees in the amount of \$25,576.56 relative to required inspections for Cane Court be deposited with the Village of Goshen prior to the Planning Board Chair affixing her signature to the subdivision plat; and it is further

RESOLVED, that all other provisions of the prior Resolution are ratified and remain in full force and effect.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

On a motion by Trustee Gurda, seconded by Trustee Char, Michael Sink is hereby appointed Full Time Laborer for the Village of Goshen Department of Public Works at an annual salary of \$38,234.00.

This appointment is effective upon successful completion of pre-employment physical, background check, and all necessary paperwork. Employment shall not begin until the Orange County Department of Human Resources approves the appointment.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

On a motion by Trustee Char, seconded by Trustee Gurda, Zachary Rizzo is hereby appointed Full Time Laborer for the Village of Goshen Department of Public Works at an annual salary of \$38,234.00.

This appointment is effective upon successful completion of pre-employment physical, background check, and all necessary paperwork. Employment shall not begin until the Orange County Department of Human Resources approves the appointment.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye

Mayor/Trustee Comments

Trustee Gurda noted that the Village leaf pick up continues and should be in good shape by the end of the week.

Trustee Char wished those present Happy Holidays and Happy New Year, as did Trustee Smith.

Mayor Nuzzolese stated that there were nice turnouts at both the Tree Lighting and the Menorah Lighting.

Citizens' Comments

Comments were received from Reynell Andrews.

On a motion by Trustee Char, seconded by Trustee Gurda, the Meeting was adjourned at 7:15 p.m.

Char	aye
Gurda	aye
Scotto	aye
Smith	aye