

TOWN OF WILLIAMSTOWN

WILLIAMSTOWN SELECTBOARD SPECIAL MEETING MINUTES

MONDAY, JANUARY 19, 2026 – TOWN HALL

DRAFT

PRESENT: LARRY HEBERT, CLAYTON WOODWORTH, COTE GRIGGS, TYLER MITCHELL

ABSENT: SCOTT MCCARTHY

ALSO PRESENT: BARBARA GRAHAM, JENNIFER ALLARD

CALL TO ORDER: LARRY HEBERT, CALLED THE MEETING TO ORDER AT 7:00 P.M.

PLEDGE OF ALLEGIANCE

SET THE AGENDA: CLAYTON made a motion to set the agenda; accepting it as written, Tyler, seconded; so, moved.

ANNUAL FINANCIAL AUDIT REVIEW W VEROFF CPA: Steve Veroff, CPA attended the meeting via phone call to review the findings of the June 30, 2025, fiscal audit. He started off the conversation by saying that he has been the auditor of record for the past several years. He issued a qualified statement meaning that there weren't any material misstatements: accounting standards or principles used that were inappropriate. He issued communication letters to both the board and internal controls saying these things as well as there weren't any significant deficiencies in the internal control system that he's aware of. An audit of internal control isn't done; but they're considered, walkthroughs are done. Steve mentioned reviewed items that he looks at: whether warrants for payroll and disbursements are approved, whether information is on our website. He didn't find any disagreements with management; Jenn keeps tight books and is able to provide everything that is requested. Last year there was a single audit through FEMA expenditures, this year there were a lot less and that grant ended. That was the only unusual thing that happened during the year.

There was a question-and-answer session with Steve. It was asked that with the situation with the former Town Manager was there any likelihood of any money taken. Steve said not with the Town of Williamstown; Jenn presents it hard that the former Town Manager had no access to funds, wasn't a check signer and didn't process any payments for anything. He didn't uncover anything to lead him to believe anything had been taken in the years that he had been auditing. Steve mentioned that he generally selects a sample anywhere from 25 to 50 disbursements. He looks at basis; roughly 75 with about 50 of them covering all departments within the town for specifics of support and who approved of it. He said that the former manager didn't have access or authority; Jenn didn't give her authority to pay anything or control any money. Cote asked if there was a percentage of items that are audited. Steve answered that it really isn't a percentage, it's generally a number; in 2024 he audited 75 disbursements, in 2025 he audited 50, these are spread over all the general payments as well as water and sewer. He bases everything on the population of the one main checking account across the departments. He looks for big stuff; and pays attention to whether things are paid out to individuals. Cote also asked whether Steve had any recommendations based on what he knew of the towns system that he would change or add. He said that Jenn does quite a bit and stays on top of everything well. He said that checking the quarterly financial statements, putting a budget together and running it against what occurred to see if categories are off. He believed that this practice was already done by Jenn and the board as it helps to oversee what management is doing. It is something that he does and encourages. Larry brought up the net position had decreased from the year before and asked if this should be concerning. Steves' response was that with the damages and repairs that needed to be done this past year FEMA didn't cover all that occurred; the town had to kick in about 20% to cover one-time expenses over the past couple of years that hit cash, there were heavy equipment costs - refurbishment on one of the firetrucks. Steve said that he evaluated the water and sewer department. He said that running utilities isn't generally a profitable business as there aren't many margins and there are a lot of indirect costs that eat into the amount that can be charged. He mentioned that until aging infrastructure is replaced we'll still see a challenge in that area.

ROAD REHAB PROJECT AND FORENSIC AUDIT INFO LETTERS REVIEW: At the previous Selectboard meeting it was suggested that Ryan draft two letters addressed to the residents of Williamstown detailing the Williamstown Road Rehabilitation article and the Forensic Audit that will be two main line items on this year's Town Meeting Australian Ballot.

Both drafted letters were presented with details of the scope of each topic; however, after much discussion and a necessitated, voted 5-minute recess by Tyler with a second by Cote both letters were redrafted to ensure neutrality towards each situation would be presented to the taxpayers and the letters were written in similar presentation.

Road Rehab Project: Ryan created a letter that highlighted the expected roads to be completed, main material used, length of time for the project, and who will complete the project. The letter also covered the way that the town expects to pay for the project and the repayment agreement along with what the estimated average tax impact of the bond would be to taxpayers. **Main Take-away:** Cote made a motion to amend the originally drafted letter to add the amendment: the Williamstown Highway Department will be doing the actual work, including completing the work, as well as a length of time of 60 to 90 days and that the town crews primary focus will be this project for the duration. Tyler seconded the motion; so, moved.

Forensic Audit: Ryan drafted a letter that highlighted the definition of a forensic audit, what it involves, how it differs from current practices, and awareness of the result of the audit. The letter also covered how the town expects to pay for the audit and the estimated average tax impact of the forensic audit would be to taxpayers. **Main Take-away:** Cote made a motion to amend the originally drafted letter to add the amendment: include estimated tax impact, add a line indicating that there has been no evidence to date of fraud or misconduct, change the wording from: town employees would need to devote to town employees may need to devote, change in the wording of: would to could significantly impact, add: in accordance to auditing guidelines in place of the original first sentence of the fourth paragraph, include: we encourage all residents to review the information carefully and participate in town meeting day where this article will be voted upon. Tyler seconded the motion; so, moved.

Cote made a motion to accept the Road Rehab Project letter as rewritten. Clayton seconded. So, moved.

Clayton made a motion to accept the Forensic Audit Information letter as rewritten. Tyler seconded. So, moved.

2026 CERTIFICATE OF HIGHWAY MILEAGE APPROVAL: On an annual basis the Selectboard needs to certify that the highway mileage hasn't been added to or taken from. Tyler made a motion to sign the certificate saying there were no changes. Clayton seconded. So, moved.

APPROVAL OF THE 2026 TOWN MEETING WARNING: Cote made a motion to approve the proposed 2026 Town Meeting Warning with a minor correction of a semicolon being added after the word support on article 17. Tyler seconded. So, moved.

M&T BANK AUTHORIZED ACCOUNT HOLDER APPROVAL: The former town credit card had to be closed because it had the former Town Managers name on it. For M&T Bank to authorize the Town of Williamstown to get a new one with Ryan's name a letter of approval had to be signed stating that he had authorization. The letter said: The Williamstown Selectboard hereby authorized the town manager Ryan Lockwood to replace Jacqueline Higgins as primary account holder on the business credit card account. Thank you, Williamstown Selectboard. Tyler made a motion to accept the letter as written. Clayton seconded. So, moved.

NEW BUSINESS – TOWN REPORT PRINTING COMPANY: Barbara stated that in previous years, Stillwater Graphics has done the printing of the annual Town Reports; however there hadn't been able to get any confirmation for this year and since time is running out we needed to come up with a backup plan Discussion revolved around how many books should be printed, who should do the printing, and how to handle the unexpected cost increase for the change. Tyler made a motion that if Barbara doesn't hear from Stillwater Graphics by Tuesday, January 20th by 4:00 pm that we go with Jet Service Envelope to print 1600 Town Meeting Books. Cote seconded. So, moved.

ADJOURN: Tyler made the motion to adjourn the meeting at 8:54 p.m., Clayton seconded the motion; so, moved.

Respectfully Submitted,

May Edson



LARRY HEBERT



COTE GRIGGS



TYLER MITCHELL



SCOTT MCCARTHY



CLAYTON WOODWORTH