

TOWN OF LYME
Select Board Meeting
May 1, 2017
9:00AM

Town Office conference Room
Approved May 3rd, 2017

The following people were present for part or all of the meeting: Select Board members: Jay Smith (Chair), Susan MacKenzie and Bradford Keith.

Administrative Assistant, Dina Cutting. Rob Vachon of Vachon, Clukay & Company, PC via phone conference.

1. At 9:00 AM-Smith called the meeting to order

Mr. Vachon reviewed the process for the re-committal audit. There were questions concerning the confirmation letters and why the Town would be sending them out and not the audit firm. The auditing firm cannot send the letters out it is the town asking for the audit but it needs to go through the auditing firm. The letters are meant to clarify tax amounts owed by the property owner as a check and balance for the audit. If a property owner did not believe the amount owed was correct the audit firm would investigate. This was not a request for the Tax Collector or the Board to confirm amounts owed. This is a commonly used practice for re-committal audits.

Clarified: 1) The letters were signed by the Chair of the Select Board. 2) Sent to the auditing firm. 3) Mailed out to the property owners by the auditing firm. 4) To be returned in the mail to the auditing firm.

The board and Mr. Vachon discussed various parts of the audit and what was required of the auditing firm. The difference in rules for a re-committal audit and a bank audit were discussed. It was felt that the new Tax Collector should not have been asked to sign these letters. This Tax Collector was not in the position at the time the taxes were generated. Mr. Vachon confirmed this and noted the Select Board and /or management of the Town could sign them.

The board asked questions pertaining to the DRA informing the new Tax Collector she could not collect taxes until after this audit was completed. Mr. Vachon explained that the RSA is not practical, the town must continue to function and tax funds need to be collected. Many town just continue to do their business. Lyme was in a unique situation with someone filling in for a short time and then being defeated in the election. The board thanked Mr. Vachon for the phone conference.

The board followed the phone conversation with a discussion about DRA and the unreasonable and unrealistic RSA requirements stating the Tax Collector could not collect taxes until after the audit. After a brief discussion the sense of the board was to write to the DRA with their concerns. Keith will draft this letter for review.

There being no further business the meeting was adjourned at 9:40AM.

Respectfully Submitted,

Dina Cutting

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