

January 6, 2022

Barrett Township Supervisors
c/o Barrett Township Municipal Bldg.
993 Route 390
Cresco, PA 18326

Dear Supervisors:

We, the Barrett Township Board of Auditors, have approved the wages and treasurer bond for 2022. Enclosed are the minutes of our meeting. If you have any questions, concerns or comments, please feel free to contact us.

Respectfully submitted,



Nate Covington, Chairperson



Christine Macaluso, Secretary



Karen Herring, Auditor

BARRETT TOWNSHIP BOARD OF AUDITORS
REORGANIZATIONAL MEETING - JANUARY 4, 2022

The reorganization meeting of the Barrett Township Auditors held on Tuesday, January 4, 2022 at the Barrett Township Municipal Building on Route 390 in Mountainhome, PA at 7:00 p.m.

Present: Nate Covington, Christine, Karen Herring and the public.

The meeting was called to order at 7:06 p.m. by Christine Macaluso.

Secretary Christine Macaluso opened the floor for nominations for the 2022 Chairperson of the Board of Auditors. Christine Macaluso made a motion to nominate Nate Covington for Chairperson. The motion was seconded by Karen Herring and carried. Nate Covington made a motion to nominate Christine Macaluso for Secretary. The motion was seconded by Karen Herring and carried.

Minutes of the January 2021 meeting were reviewed. A motion was made by Karen Herring and seconded by Christine Macaluso and carried to approve the minutes.

A motion was made by Nate Covington and seconded by Karen Herring and carried to set the following wages for the year 2022:

All supervisor wages are set at \$19.38 per hour for hours worked.

Roadmaster wages are set at \$30.90 per hour.

Executive Secretary/Treasurer wages are set at \$24.73 per hour.

Grant writer wage is \$10,000 per year, paid out quarterly.

Part time office help wages are set at \$13.94 per hour.

Chairperson / Supervisor: Pamela Gardsy

Vice Chairperson / Supervisor: Patti O'Keefe

Secretary: Kelly Slinger

Assistant Secretary: Patti O'Keefe

Road Superintendent /Roadmaster Foreman/Supervisor - John Seese

Alternate Roadmaster/Foreman: Pamela Gardsy

Supervisor: Darryl Speicher

A motion was made by Karen Herring and seconded by Nate Covington and carried to pay any Supervisor who attends the Convention for 8 hours (maximum) per day at the rate of \$19.38 per hour for the year 2022.

A motion was made by Karen Herring and seconded by Christine Macaluso and carried to set the Treasurers bond for 2022 at \$1,000,000.00.

Auditor Chairman Nate Covington read and discussed with the public his requests submitted to the Board of Supervisors (pgs. 2 and 3 of the minutes).

As there were no further public comments or business, a motion was made by Karen Herring and seconded by Christine Macaluso and carried, to close the meeting.

The meeting was adjourned at 7:28 p.m.

Respectfully submitted 1/7/2022 by Christine Macaluso

January 4, 2022
Auditor's Meeting

Welcome New Supervisors

It's a politically exciting time in Barrett nowadays, as our voters recently elected 3 new supervisors. One of the new supervisors is also the township treasurer, secretary, webmaster, right to know officer.

PA Second Class Township Code allows for wearing all of these hats simultaneously. To be clear, this is not ad hominem. I have no specific issues with this person, I'm suggesting that we petition Harrisburg to update the code.

The secretary decides what gets on the agenda and recorded in the meeting minutes. The treasurer has access to the township checkbook. The right to know officer handles all of the freedom of information requests from the general public. In my opinion, all these roles should be divided among different people.

I've heard from other 2nd Class Township Auditors about their involvement in the auditing process when a CPA firm does the audit. Here are some of my findings.

The CPA firm typically does their township over the summer. When the audit is complete the auditors receive an PDF copy via email from the township, and they are invited to attend the meetings between the CPA firm and the supervisors to go over the audit.

At these meetings the auditors can ask questions, and if the auditor has more questions than what can be answered at the public meeting, they are invited back for a private meeting with the township manager to re-open the books. For example, one auditor said that she was able to ask for Parks and Recreation to be broken down in greater detail compared to what comes in the standard audit.

Let's compare with how audits are done in Barrett:

Barrett's elected auditors haven't done the audit in over 15 years, the CPA firm has been doing it since. As auditors, we're not included in the process at all. The actual audit report is provided to the auditors at our annual reorganization meeting in January, months after it has been prepared. This does not allow the auditors any time to review the Audit report prior to the meeting.

Some Townships Still Audit

Some townships are lucky enough to have Auditors that still actually do the audit. They do this following DCED guidance and where they follow a 70 page guide that shows them how to review the finances.

Per this DCED guidance, elected auditors are encouraged to review records not only from the Township Supervisors, but also from the Tax Collector, District Justice, Secretary, Treasurer, and Roadmaster.

In conclusion:

I would like to formally request, when the CPA firm does their annual audit, I would like the board of auditors to be included in that process.

I'd also like to suggest when the township hires a CPA to do the audit, they should switch firms every few years, to make it look like one particular CPA firm isn't getting too cozy with the books.

Further, I noticed that our maintenance department's vehicles aren't all lettered with Barrett Township's name, phone number, and website address. I think all township vehicles should be identifiable and marked accordingly.

I noticed in 2002 the board of auditors recommended that the supervisors "look into purchasing time clocks." I want to take it a step further and make sure we're not only using time clocks, but a modern time clock system that uses smart phones and GPS location.

Thank you for your time and consideration.

Nathan Goulyton
hw C
1/4/22