

Town of Vienna
Town Board Special Meeting Minutes
June 26, 2025

ATTENDANCE:

Supervisor Michael Davis- Absent due to a medical procedure
Councilwoman Mary Beth McEwen
Councilman Darrin Smith
Councilman Jason Spellicy
Councilman Jason Lamb
Town Clerk Carol Huber

CALL TO ORDER:

Deputy Supervisor Spellicy called the meeting to order at 3:00 pm. Followed by the Pledge of Allegiance.

AGREED UPON PROCEDURE REPORT 2023/2024

Representative Nicole Chubbuck, CPA, from D'Arcangelo & Co was present to answer any questions about the results of the 2023 and 2024 reports.

Deputy Supervisor Spellicy mentioned that all Board Members including the Bookkeeper, were emailed a copy of the 2024 report to go over before the meeting to prepare questions for the representative. He also handed out a copy to each. The Town Clerk did not receive an email, nor a hard copy to go over before the meeting.

Nicole Chubbuck reminded everyone that this is not an audit, but an agreed upon procedure report of factual reports and findings. They do not issue opinions or conclusions. The reader can draw their own conclusion after reading. Everyone agreed to start off discussing the 2024 Report.

Questions from the Board, Bookkeeper and Town Clerk:

Ben Gasser talked about the timeliness of going to the bank and Payroll. Ben described the differences in over and under balances because of end of year timing.

Councilman Lamb had questions about the timing of deposits and how to figure out the timing of 72 hours. Nicole Chubbuck explained that best practices would be to deposit money within 72 hours of receiving the money.

Councilman Spellicy asked, when receiving a check in the mail, from example, Oneida County, do we need to send them a receipt that it was received?

Nicole Chubbuck explained that when you receive a check, you need to log the date you received the check, so you know how long it as been sitting in your office to keep track of the 72-hour deposit rule. Deposit tickets do not count because that is only the date it was deposited and not received.

Councilman Smith asked who is currently receiving the mail?

Town Clerk Huber answered that she receives the mail, stamps it with a date and puts it in the Supervisors slot.

Councilman Spellicy asked about disbursements being paid out before Town approval. Is that in reference to the handwritten checks that come out of the Supervisors office? There are situations that when running the Town, that payments need to be disbursed before you can get together and have a quorum or public meeting.

Nicole Chubbuck explained that the agreed upon procedure states that handwritten checks are to be on a Board approved warrant or Abstract for approval. No checks were missing, but there were some done after the fact.

Councilman Smith talked about the limits the Town has on writing checks and procedures in place for writing checks for day-to-day business.

Councilman Lamb said that Nicole explained to everyone that the report is saying what we have done good or bad, and what we said we are doing is what is being done.

Nicole Chubbuck explained that an agreed upon procedure is very cut and dry. This is what we did and this is what we found. It is for you to draw your own conclusion.

Councilman Lamb asked about the signatures that were examined out of 20 checks, 2 signatures were found on all checks?

Nicole Chubbuck explained that there were 2 signatures on all checks, but there were 2 signatures that the Clerk stated verbally that those were not her signatures.

Councilman Lamb asked if they typically ask the parties if that is their signatures. Nicole replied yes, if the signatures look inconsistent, yes. Jason Lamb asked if one of the things that they are looking for is signatures? Nicole said yes, they are attached to your bank statements and that it would be a healthy procedure when you get your bank statements, flip through and examine checks to make sure that things look on the up and up.

Councilman Lamb asked if there were any checks that were found to not coincide with the abstract and not approved by the Board? Nicole answered no they did not find any.

Ben Gasser explained about the sick time balance of the Highway Payroll an \$860 balance difference, which was a mistake that happened at the end of the calendar year, and Nicole explained that it was very insignificant it would have never been reported in a true Audit. It is just a timing difference.

Town Clerk had a question on, nobody other than her opens the mail because she basically works alone from April to December. I do give my Deputy, when she does come in, the Bank Statements to go over and sign off on. What about the formal report for the Tax Collector? Each Month I do go over the balance collected and balance owed for Taxes.

Nicole Chubbuck explained that best practice would be that the same person should not do everything and a second set of eyes is always good. Having someone else sign off on the Bank Statements is great. If there is no formal report for the Tax Collector. It is up to the Board to decide how the Tax Collector gives a report.

Councilman Smith commended the Town for having multiple “no recommendations” on the report.

PUBLIC CONCERNS AND COMMENTS:

Chris Barnhart: Who faked your signature and have the Police been contacted and how much were the checks written for?

Answer: This was discussed months ago and it is a matter of record. That is not related to what we discussed. There are two checks that appear not to be the Town Clerk’s signature. The Auditor is not here to pass judgement if or if not, it was the Town Clerk’s signature. Everything that was discussed in the 2023 Audit and 2024 Audit have been turned over to the New York State Police who then turned it over to the Oneida County District Attorney’s Office. The Oneida County District Attorney’s Office’s response was, there is no chargeable crime committed.

Richard Mansfield: The amount of money a check is written for requiring Board approval apposed to just having the Supervisor write a check and it is over a certain amount is it required for Board approval?

Answer: The way the Town is set up, there are Resolutions passed at the beginning of the year, that certain rules have to be followed. Those rules set certain Executive Privilege, that if an emergency happens and a payment needs to be made, the Supervisor can write a check out then it has to be turned over to the Board to be looked over at the next meeting for approval.

William Shaughnessy Jr.: In the past there has been issues and when we hear that someone signs a check, it is alarming and we do not want to repeat history. Things are now in place to eliminate that happening again. Is there only two people that can sign a check? It is great that there is a procedure in place now. We are looking for accountability.

Answer: Someone from the Supervisor's office and someone from the Clerk's office. Four people total. The Supervisor and the Clerk or their Deputy's can sign in place of them. We looked at our procedures after it was brought to everyone's attention in November. Supervisor Davis said that one of the checks that was signed, he has never signed his name that way. All of the checks that were written, were to the exact penny and written to the appropriate person and there has been no money taken. We set it up that those signatures have to be done in the presence of a third-party witness that is an employee of the Town and it has been done that way ever since January. The Board does not take it lightly that someone else is signing someone else's signature.

Councilman Smith: On the accountability side and the trust side of it, there was a signature forged and, in my opinion, there were several others not just in 2024, but also 2023. It is not one Town Clerk, it is Deputy Clerks and there are other situations, and that is what we have a problem with. Yes, we have stuff in place, but for that to happen, it should have never happened once. I am a little irate about it and I do not like that it is being swept under the rug. We did take a stance on it in November, and do I think it happened more than once, absolutely. I am not happy about it and I am speaking out about it now.

Councilman Lamb asked that if something comes up again, that we do not wait to address it next time.

EXECUTIVE SESSION: Not entered

ADJOURNMENT:

Councilman Spellicy made a motion to adjourn the meeting at 3:45 pm and Councilwoman McEwen seconded and all were in favor.

Respectfully,

Carol L Huber

Carol L Huber
Town Clerk