

# Town of DeKalb Special Board Meeting

At a special meeting of the Town Board, of the Town of DeKalb, St. Lawrence County, New York, held on the 30th day of May 2024, at the Town Hall in DeKalb Junction NY, there were present:

Jordan Deleel	Supervisor	Michael Livingston	Council Member
Constance Elen	Council Member	Ed Newcombe	Council Member
Andrew Fenton	Council Member	Kelly Davis	Town Clerk

Members of the community present: None

Supervisor Deleel opened the special meeting at 6:32 PM.

Pledge of Allegiance was led by Supervisor Deleel, followed by a moment of silent prayer and/or reflection.

This meeting was called by Supervisor Deleel to open discussion back up regarding the current account Hoffman & Eells and new accountant Gray & Gray as he felt that the board did not have all the facts at the last board meeting to make an informed decision and new information was presented from Gray & Gray.

CPA discussion:

Since the board meeting on May 15th, 2024, Gray & Gray changed the terms from what had been discussed and voted on.

Handouts with detailed proposal was given to all board members.

1. Angela Gray quoted at the board meeting that her hourly rate was \$160 per hour but in the written proposal it has changed to \$210 per hour.
2. Ms. Gray also added in payroll services at no additional cost, which was not in the previous proposal, as part of the regular monthly fee.

Q. Question    A. Answer    S. Statement    C. Comment

S. Supervisor Deleel shared that Nick Eells asked why he wasn't given a chance to keep the town's business.

S. Supervisor Deleel did not invite Ms. Gray to the meeting. Had he known she was showing up, he would have extended an invite to Mr. Eells as well. It is unknown how Ms. Gray was aware that the CPA discussion/vote was going to take place at that board meeting.

S. Supervisor Deleel wants to give everyone on the board all the information he has so there is an equal playing field for both agencies.

After reviewing the material provided:

C. Constance Elen mentioned that the town board was not in any way involved with the DeKalb Revitalization group nor did they fund the set up costs.

C. Supervisor Deleel stated that Former Supervisor John Frary had worked with Janice Brabaw to get the organization forms and Mr. Frary asked Mr. Eells to help set up the organization.

S. Supervisor Deleel again stated that he wanted the board members to have all the facts to facilitate an open dialogue on this matter.

Q. Ed Newcombe asked if Gray & Gray know we are having this meeting.

A. Supervisor Deleel replied that yes, they are aware, and their services have been put on hold until after this meeting.

He also commented that Mr. Eells is more than willing to change the report format as it is very easy to do. No one has ever asked for the form to be changed in the last 20 years.

S. Ms. Elen remarked that the board has never received an answer to how much money the town has invested and at what percentage and in what amount per class.

A. Supervisor Deleel said he would be glad to bring it up on the computer and she any of the board after the meeting tonight.

S. Supervisor Deleel commented:

\* Mr. Eells said that there has not been a lot of communication over the years between him and the supervisor and the board.

\* The AFR is still not complete due to Corrine constantly being kicked out of the system. Corrine has been quick to respond to most emails and an extension can be filed on the AFR.

S. Ms. Elen stated that each board member is responsible for the communications.

S. Supervisor Deleel replied that changes need and will be made on both sides.

C. Ms. Elen noted that Mr. Eells has only been to a board meeting 1-2 times in the last 3 years.

C. Mr. Newcombe stated that Mr. Eells had used Zoom a couple years ago.

S. Supervisor Deleel stated that Mr. Eells is more than willing to come to a board meeting but that he hasn't been invited. The Town needs transparency with Mr. Eells and needs to ask for what we want. He can't fix something if we haven't told him there is an issue. Accountants are required to give the board what it requests. If it's not requested, they are not going to prepare it.

Q. Ms. Elen asks if there is a standard municipal accounting program.

A. Supervisor Deleel doesn't know the answer to that and will have to do some research. Former Supervisor Frary never asked for anything different, so Mr. Eells didn't change the format.

S. Michael Livingston reminded the board that we've had Mr. Eells for a long time, if he can provide the reports in a different manner, shouldn't we keep him.

S. Supervisor Deleel stated that Me. Eells increased the towns funds by \$73,000 in earned interest just by the kinds of accounts he put the monies into.

Motion made by Michael Livingston, seconded by Andrew Fenton, to continue accounting services with Hoffman & Eells.

Discussion:

Mr. Fenton stated that price is a big issue. The contract with Mr. Eells at current price through 2025 with a 3% increase the following year.

Mr. Newcombe remarked that Ms. Gray quoted two different prices of \$160/ hour at board meeting then \$210/hour on contract.

Ms. Elen reminded that Me. Eells hiked the monthly price in December after the board had approved a budget for 2024.

Vote: Michael Livingston-Yes, Ed Newcombe-Yes, Andrew Fenton-Yes, Constance Elen-No, Jordan Deleel-Yes      Motion carried 4 to 1 to remain with Hoffman & Eells accounting.

Ms. Elen stated that she voted no because Supervisor Deleel had already signed a contract with Gray & Gray. Attorney Charles Nash stated that the town was under no obligation to that contract as no money had exchanged hands and no work had =been performed by Gray & Gray on behalf of the town.

Supervisor Deleel will call Ms. Gray in the morning to explain the vote to her. He thanked everyone for coming out as he wanted a chance to clear the air and give Mr. Eells a chance, the same way Ms. Gray had.

Ms. Elen stated that she knew Ms. Gray was aware that the board would be discussing CPA firms at the board meeting, and she thought she could answer any questions the board might have by being there. Ms. Elen stated she didn't know that Ms. Gray would be at the meeting.

Motion by Michael Livingston, seconded by Andrew Fenton, to adjourn the meeting at 7:06PM.  
Vote: Michael Livingston-Yes, Ed Newcombe-Yes, Andrew Fenton-Yes, Constance Elen-Yes, Jordan Deleel-Yes

Meeting adjourned at 7:06 pm

Respectfully submitted by,

Kelly S. Davis, Town Clerk