

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPRAGUE SUBCOMMITTEE
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, November 18, 2021 12:30 PM – 2:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

Call-in Instructions: Telephone: (860) 840-2075
Access Code: 347 571 728

Agenda

- I. Call to Order
- II. Approval of Minutes:
 - a. July 22, 2021 Subcommittee Regular Meeting
- III. Review and Discussion: ARPA and ESSER Funding Plans
- IV. Review and Discussion: Status Updates
 - a. Financial Policies and Procedures
 - b. FY 2021 Audit
 - c. Corrective Action Plan
- V. Other Related Business
- VI. Adjourn

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STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPRAGUE SUBCOMMITTEE
REGULAR MEETING MINUTES

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Members in Attendance: Kimberly Kennison (OPM Secretary designee), Matthew Brokman, Mark Waxenberg

Town Officials in Attendance: First Selectman Cheryl Blanchard, Melissa Sevigny, Michele Demicco

OPM Staff in Attendance: Julian Freund

I. Call to Order

The meeting was called to order at 12:31 PM.

II. Approval of Minutes:

a. June 10, 2021 Subcommittee Special Meeting

Mr. Waxenberg made a motion to approve the minutes with a second by Mr. Brokman. The motion passed unanimously.

III. Review and Discussion: ARPA and ESSER Funding Overview and Town Priorities

The Subcommittee was presented information regarding eligible uses and other aspects of the U.S. Treasury's interim final rule on ARPA funding. The Town is anticipating receiving a total of approximately \$846,000 in ARPA funds. Half of the funds have been made available to the Town. The remaining funds are expected to be distributed in May 2022.

The Town has completed very preliminary planning, but has determined that its IT infrastructure and security is in need of upgrading. The Town also has identified needed improvements to its

water and sewer infrastructure. The Town was asked to assemble a timeline for identifying its priorities and proceeding through the necessary local approvals for the funding.

As a non-entitlement community, the Town of Sprague will be required to submit annual reports in October of each year.

The school district is receiving ARPA funding directly which, in combination with the ESSER II round of funding, totals about \$1 million. Planned uses of the funding include establishing a school-based health clinic and the provision of behavioral health support. Plan will be done and approved by the BOE on August 9.

IV. Review and Discussion: Status Updates

a. Audit services RFP

Two responses to the RFP for audit services were received and the Town plans to make an appointment in August.

b. Financial Policies and Procedures

The consultant hired to draft the Town's financial policies and procedures expects to complete the project by the end of September. The BOE anticipates a similar completion date.

c. Corrective Action Plan

The Policies and Procedures manual is one of the findings from the audit and was already discussed.

Budgetary control over the Capital Non-Recurring Fund will be incorporated into the Policies and Procedures. The new language will specify that no contract may be executed until a source of funding has been approved by the Town Meeting or Board of Finance.

The Child Nutrition Funds have been added to the same general ledger system as the General Fund. The Special Revenue Fund is a work in progress. The Student Activities accounts will be the subject of a meeting over the summer to discuss. The PTA Fund has been resolved.

V. Other Related Business

None.

VI. Adjourn

Mr. Waxenberg made a motion to adjourn with a second by Mr. Brokman. The meeting adjourned at 12:52 PM.

Notes re: Agenda Item III

Town ARPA Funds Planning:

- Total funding anticipated: \$846,000
- Revenue Loss estimate: \$303,000
- Current Priorities under consideration:
 - Cybersecurity/IT Upgrades:
 - Areas of improvement identified in report from election security audit
 - Eligibility for cyber-insurance, areas of concern to be addressed
 - Need draft a scope of project, and cost estimate
 - Streetlights
 - Town purchased streetlights in 2018
 - No maintenance plan was developed
 - Need to draft plan and cost estimate
 - Requests from community organizations/service providers
- Timeline:
 - Thursday 11/18 meeting of BOF to set schedule for public input meeting
 - Plan would go through normal appropriation process: Board of Finance and Town Meeting

Notes re: Agenda Item IV

Status Updates:

- Policies and Procedures
 - Extended the contract to allow for completion (current contract ends November 30th)
 - Draft anticipated 11/17/21
 - Town to review draft and modify if necessary
 - Need to integrate BOE processes that overlap with Town
 - Completion date: by 12/31/21

- FY 2021 Audit
 - Auditor has provided listing of requested documents, data to be uploaded by 12/31/21
 - Permanent file documents already uploaded to portal (i.e. bond schedules, lease, etc.)
 - GF and CNR closing in process
 - Smaller funds closed, and are ready to be uploaded
 - January 17th to begin field work