



TOWN OF WARNER

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Select Board: Harry Seidel, Chairman
Alfred Hanson, Vice Chair
Michael J. Smith
Kathleen Frenette, Town Administrator

Select Board Public Meeting Minutes August 5, 2025 4:00 PM

I. Open the Public Meeting / Roll Call / Pledge of Allegiance

Chairman Harry Seidel called the meeting to order at 4:07 PM. The Pledge of Allegiance was recited.

Select Board present: Chairman Harry Seidel, Vice Chair Alfred Hanson and Mike Smith.

Members of the Public: **See attached attendance sign in sheet.**

Harry Seidel read the meeting code of conduct. He stated that speakers have a 2-minute time limit.

II. Public Comment

Wanda Anderson spoke to everyone, reminding them that Warner's sign says, "something wonderful is happening in Warner". She stated that currently Warner is in the newspapers with a lot of negativities and it needs to stop. *Video was disconnected.*

Audience member stated that Warner is at a critical juncture in town government at the moment. She believes there are a few different factions at play. She spoke about the comments, rumors, innuendos and facts that are dispersed together making it difficult for people to know what is factual. She stated that as a community Warner need to figure out how to conduct the business of the town in a courteous and timely fashion.

Kathy Shoemaker spoke about how someone was watering flowers at town hall. She requested a hose to be provided for watering. Mike Smith explained that those who are watering the flowers prefer using buckets to pull water from the fountain.

Colleen Murphy stated that she is sad about the behavior that has been going on. She stated that there are several people who work in the town offices that go to work every day and put their heads down and do their job without allowing the behavior to impede them. She stated that those employees should be commended for being role models.

Trish Mitchell stated that she is here to learn, and she acknowledged that people are upset. She feels that the mistakes made have been honest mistakes and people should be taught or educated on how to do something. She does not agree with coming down hard on the Selectmen or other town officials who are trying to do their job.

Christine Frost stated that many people are interested in hearing about what is happening in town. She suggested moving item D under Select Board Business up on the agenda.

III. Select Board Business:

A. Building Permits: Application and Fees

Tabled to August 19, 2025

B. Burrington Builders, Project Review

Tabled to August 19, 2025 - Charlie Albano provided an outline of a business plan for the Select Board to consider using.

The order of Select Board Business was adjusted moving item D up to be discussed next.

D. Auditor Search Committee (ASC) Update and Recommendations 1 & 2-5

James Gaffney, Robert Blake and James Sherman provided the committee's update and recommendations. James Gaffney recapped the events leading to this point. He explained that the audit company terminated the agreement with cause citing a number of reasons. James Gaffney stated that the newly formed Audit Search Committee (ASC) met several times, and they came up with five preliminary recommendations.

Recommendation 1: Audit company Plodzick and Sanderson terminated the engagement/audit with Warner for cause. Reasons listed in their letter to the town: 1. concerns about reliability and completeness of financial records 2. Working atmosphere in town offices 3. Potential limitations on access to critical information.

Several years in a row Vachon and Clukay listed findings consistent with the personnel issues above and to date the Warner Select Board has taken no actions to correct the documented issues. Communications with potential replacement firms have universally shown that Warner being terminated for cause is a serious red flag. It is the opinion of the Audit Committee that the Select Board must act to correct the issues above without delay if they hope to secure a replacement Audit company and deliver a successful audit of the 2024 finances of the town.

Recommendation 2: The Select Board should approve James Sherman (audit committee member and Deputy Tax Collector) to be allowed full access to 2024 and any other financial records/data. All town employees that have a role in the above records/data and execution of an audit shall be instructed to fully cooperate with Mr. Sherman in order for him to assess the town's current state of readiness for an audit and report back to ASC and Select Board to make further recommendations.

Recommendation 3: The Select Board should plan to engage on a contract basis with a private firm/CPA to assist in correcting findings that may arise as a result of Recommendation 2 in order for the town to be prepared for a successful audit when an audit firm is secured.

Recommendation 4: The Select Board should: 1. Complete MS232 by Aug 10, 2025 2. Complete MS535 by Oct 31, 2025 3. Communicate on a regular basis with DRA to attempt to avoid penalties until an audit can be completed.

Recommendation 5: The Select Board should act on the quotes in its possession to outsource payroll.

James Gaffney stated that Elizabeth Labbe and Kimberly Edlemann have assisted the ASC by compiling a list of auditors and making phone calls.

Robert Blake stated that there are approximately 13 auditing firms in the state, but a firm typically will only engage with one or two towns. Robert Blake explained that the pool of auditors is small. He spoke about the challenge the committee will face in convincing a firm to accept Warner as a client.

James Sherman stated that the committee cannot hire an auditing firm without making the changes and knowing where the Town stands. James Sherman stated that the ASC needs to make sure that when an auditing firm is hired Warner is ready. He stated that the necessary information is ready and accurate. James Sherman stated that he would not charge the Town for his services, but if the Select Board does not approve him to review the financial records the ASC strongly recommends the Select Board hire an individual who is a CPA. He reiterated that it is very important that someone go through each department and find out the status of their records and their ability to provide accurate and timely information. James Sherman stated that he has never seen an auditing firm terminate an agreement for cause and he stressed that is a serious red flag. James Sherman asserted that the working environment in Town Hall must improve.

James Gaffney explained that if the town is unable to have a clean successful audit of the town finances it will compromise the ability to secure another firm for future years.

Female in the audience 1:09:58 asked James Sherman what the typical charge would be for his services. James Sherman estimated the scope of work required would cost approximately \$50,000 to \$70,000. She spoke in support of James Sherman's qualifications as a Deputy Tax Collector and a CPA. James Sherman explained that he made the offer to the Select Board three weeks ago. He stated that he is leaving soon for vacation. James Sherman stated that audit will be expensive and intense for the Town.

Suzanne Cummings thanked the ASC members for their service. She asked if the audit that did not happen has been paid for by the taxpayers. She further inquired how this will affect the Town budget. James Gaffney explained that the Town has been invoiced for \$4,500.

Gentlemen in the audience 1:13:12 asked if the Select Board does nothing will the State of NH come in and rectify the situation. James Sherman stated that the Department of Revenue is required to follow up. He explained that Elizabeth Labbe has been in contact with the DRA. He stated that the DRA has waived penalties. James Sherman explained that if nothing is done the DRA would step in because an audit is required by law. He stated that the Town can get around

not having an audit to receive the tax rate. He stressed that the town must show progress by making the necessary changes.

Kathy Shoemaker questioned what the DRA would consider as progress. She inquired what Warner would need to show them in order for them to continue to allow the Town to just skim by.

James Sherman stated that the Town would need to be able to show that they are analyzing the books, attempting to secure an auditing firm and filing town reports. Elizabeth Labbe stated that as long as the Town stays in contact with DRA they will work with Warner. She stated that the fees would be waived until June as long as Warner continues to move forward.

Diane Richter suggested that in the future when a major event occurs the Select Board will consider holding the meeting later in the evening to accommodate those who are working. Diane Richter asked about the future checks and balances that will be put in place to avoid future incidents. She spoke about the importance of working together. James Sherman stressed the need for an independent review to look at the Town's processes. He stated that people need to be held accountable. James Sherman stated that leadership in Warner needs to let go of their agendas. He suggested an outside payroll service. He spoke of the importance of looking at internal controls in each department.

Maureen Stiles asked the Select Board to weigh in. Mike Smith acknowledged the Town has been invoiced \$4,390 3 weeks ago and the invoice has not been paid. He stated that the information the auditor has complied with will not be turned over to the Town until the invoice is paid. Mike Smith explained that if the DRA comes in, the Town will have no say on who the DRA hires for the audit, the scope of work or how much it costs. Mike Smith stated that he hopes the Select Board will make decisions tonight to allow the review of internal controls to begin and changes to be implemented.

Colleen Murphy asked if there is a legal complication of hiring a resident in town to review the town's finances as he offered to do. Harry Seidel explained that he spoke to the town's legal counsel who emphatically said no that the Select Board should not allow a resident to full access to the town's sensitive financial documents. Alfred Hanson addressed the comment that the Select Board has been taking slow action. He disputed that, stating that they are looking at everything. Alfred Hanson asked Mr. Sherman if he wanted to review 2024 or before. James Sherman stated that he would start with 2024 unless something is discovered that requires him to go back further. Alfred Hanson questioned why there is trouble this year and not previous audits. He questions how the town was not ready for the scheduled audit. He reiterated that the Select Board is working hard.

Robert Blake explained that as a member of the budget committee there have been concerns raised about the slow issuance of audit reports. He stated that it takes Warner a long time to furnish all the records and documents that are required to complete an audit. Robert Blake explained that it has been his experience that audits that are completed timely are for clients who are well prepared and efficient. He addressed the need to complete the audit sooner rather than later to know how much is in the general fund. Robert Blake concurred that cost of an audit will be significant. He stated that the ASC has a desire to speak with the former auditor to understand what they encountered. Robert Blake stated that he read previous year end letters from the auditors, and it appears the biggest concern was the accounts not being reconciled or analyzed timely. Robert Blake mentioned the previous issues relating to the timeliness of deposits, the use of debit cards, and changes to pay rates.

Andy Bodnarik asked if the Select Board inquired about a non-disclosure agreement (NDA) for Mr. Sherman to avoid the costly expense of hiring someone. James Gaffney asked if the town's legal counsel was advised that Mr. Sherman is the Deputy Tax Collector. James Gaffney suggested the entire Select Board speak with the legal counsel. James Gaffney stressed that utilizing Mr. Sherman is the most cost-effective solution.

James Sherman explained that the issues raised by the auditor have been long-standing issues for the town.

Joann Hinnendael appreciates the polite tone of this meeting compared to recent meetings. She suspects that an attorney would feel that the Town's Deputy Tax Collector would pose a conflict of interest in auditing the books. James Sherman clarified that he would not conduct a town audit he would work with the town departments to address the issues that have been raised and review their internal controls.

1 Christine Frost asked the Select Board to discuss the steps they have taken to hire someone to address the issues raised.
2 Harry Seidel explained that the MS232 had not been filed even though it had been ready for three weeks and the
3 MS737 had been filed incorrectly. Harry Seidel stated that Elizabeth Labbe worked hard to correct and refile both
4 forms. He stated that the Town is up to date with the DRA. Harry Seidel stated that the MS535 is all that is
5 outstanding. Harry Seidel asserted that the Town has been in compliance for the last five years. He spoke about the
6 dedicated trustworthy employees for the Town. He acknowledged that Warner is not perfect. Harry Seidel stated that
7 in the last year there has been confusion and division. He spoke about rumors and inaccurate assertions that he has
8 heard. He explained that the Town had an auditor, but they were let go, the new auditor came in. He stated that the
9 Town was ready for the new auditor but after a few days they withdrew. Harry Seidel addressed the rumors relating to
10 the situation. He stressed that pointing the finger at someone will not solve any problems.

11
12 Robert Blake explained that he would provide a list of paid professionals to contact to do the work that James Sherman
13 offered to do. Robert Blake spoke about the need to review the internal controls.

14
15 Mike Smith spoke about the 2023 audit. He stated that the audit took so long, and the Budget Committee kept asking
16 where the audit was. Mike Smith explained that the auditors could not get the requested information in a timely
17 manner. Mike Smith explained that the Select Board voted to have Kathy Frenette and himself to get all the
18 information ready ahead of time. Mike Smith stressed that they cannot put off the 2024 audit. He further noted that the
19 MS 535 cannot be completed until the books are balanced. He stressed that it has to be done to get the 2025 tax rate.
20 Mike Smith addressed the issue of a conflict of interest in using Mr. Sherman. Mike Smith stated that he is not sure if
21 that would be considered a conflict, but he appreciated that there was someone willing to jump in and start the work.
22 Mike Smith addressed the need for checks and balances. He explained that things had been moving in that direction,
23 but it just does not happen expeditiously. Mike Smith stressed that there is no check or money that leaves without two
24 signatures of the Select Board. Mike Smith disputed Harry's statement about the pay raises, suggesting that money
25 moved without two Select Board signatures. Harry Seidel explained that a previous Select Board authorized merit pay
26 adjustments and it was approved by the Budget Committee, approved at town meeting.

27
28 James Gaffney requested that the conversation return to the agenda item.

29 Maureen Hampton inquired about the 2023 audit recommendations and if the recommended changes were done.
30 James Gaffney stated the same recommendations are standing today. She spoke about the importance of the town staff
31 working as a team to provide the required documentation. She urged the Select Board to begin implementing the 2023
32 audit recommendations. Harry Seidel stated that the issues from 2023 were minor but one major liability which has
33 remained is related to long-term retirement contributions. Maureen Hampton asked if the list of minor issues has been
34 addressed and documented so when the next auditor comes in, they will not be an issue.

35
36 James Sherman stated that Select Board members are not required to have experience with an auditing process. He
37 stated that there were issues with the tasking of Mike Smith and Kathy Frenette to handle the audit preparations. James
38 Sherman stressed that the current situation calls for someone who knows what they are doing, how to interface with the
39 auditor and the town staff but right now the Town does not have that.

40
41 Female in the audience 1:55 asked Mike Smith to elaborate on his comment about the outstanding auditor invoice. She
42 asked why the invoice has not been paid so the Town can receive the documentation the auditor is withholding. Mike
43 Smith stated he is not sure why the invoice has not been paid. She asked the Select Board why no action has been
44 taken to hire a forensic CPA? Harry Seidel stated that it would be very costly for the Town. She stated that the Town
45 does not have a choice. Harry Seidel stated that this is a task that the Town can accomplish, he does not believe a
46 forensic CPA is necessary.

47
48 Kathy Schoonmaker stated that the ASC has put in a lot of work and time to come up with the recommendations. She
49 stated that she would like to know from the Select Board if they are going to follow the recommendations and when
50 they will start.

51
52 Mike Smith stated that the audits from 2021 and 2022 had concerning items that showed up repeatedly, in 2023 he
53 requested the auditors look into three areas and each one of those areas came back with problems. He explained that he

1 and Kathy were working to correct those issues. Harry Seidel stated that the DRA approved the audits from previous
2 years.

3
4 Kim Nolan appreciates the work of ASC members; she asked if there was a way to move forward proactively by
5 asking Mr. Sherman to provide an outline of work that each department would need to provide and timelines. Mike
6 Smith stated that he promptly replied in agreement to the committee's recommendations. James Gaffney explained
7 that the ASC was formed on July 17, 2025 meeting several times and they took it very seriously. The ASC came up
8 with the five recommendations that were forwarded to the Select Board on July 25, 2025. James Gaffney stated that he
9 expected to hear back from the members of the Select Board in hopes that they would schedule an emergency meeting.
10 Mike Smith stated that he too takes this very seriously. James Sherman clarified that the DRA does not review or
11 approve a town's audit. Harry Seidel stated that the MS535 is used by the DRA to determine if a Town is compliant
12 and assist in setting the tax rate. Harry Seidel asserted that the Town of Warner's MS535 has been correct for the last
13 five years.

14
15 Kathy Frenette stated that she requested that deposits be made on time. She stated that on numerous occasions they
16 were not done on time, and she has documentation to support that. She asserted that it is against the law to hold funds
17 for any reason for more than 5 days and if it is more than \$1,500 the money must be deposited the same day. Kathy
18 Frenette spoke about another issue reflected in the 2023 audit pointed to the fact that the Town of Warner did not have
19 a credit card policy in place. She stated that she was responsible for putting forward a credit card policy. Kathy
20 Frenette further stated that she secured town credit cards through the State of NH purchasing program. She stated an
21 employee had a credit card that was used as the town credit card and sometimes payments were paid directly to the
22 credit card company and not reimbursed to the employee. Kathy Frenette spoke about the 2023 audit concern that
23 addressed the personnel files missing payroll changes or raises were not signed off on. Kathy Frenette agreed with Mr.
24 Sherman that the DRA does not dig into the town's financials or approve the audit, they accept the reports submitted
25 by the town trusting that they are accurate. Kathy Frenette stated that if anyone has any questions, she would be happy
26 to answer them.

27
28 Harry Seidel stated that the items that Kathy spoke about were very helpful to the Town. Mike Smith reiterated that he
29 and Kathy Frenette were working very hard to resolve the concerns highlighted in the 2023 town audit.

30
31 Female in green shirt 2:10:59 technical glitching... spoke about the benefits of living in a small town in New
32 Hampshire and being apart of the local decisions. She stated that she hopes to walk away today knowing that this has
33 been resolved and there is transparency.

34
35 Kathy Schoemaker stated that the Select Board has not answered Christine Frost's question yet. Harry Seidel explained
36 that when this situation unfolded, he contacted Robert Blake and James Sherman asking them to help the Town find a
37 new auditor.

38
39 Elizabeth Labbe read an online comment from Noreen Fifield suggested having a forensic investigation expert in the
40 field. James Sherman discouraged the idea of a forensic audit. He explained that a forensic audit is very different from
41 a standard audit. He stated the cost of a forensic audit is substantial. James Sherman reiterated the need for a CPA to
42 review the town's financial systems. Mike Smith agreed that a forensic audit is what is needed. James Gaffney
43 explained that the ASC discussed coming up with a plan for future years for the review of Warner's internal controls.
44 James Gaffney stated the recommendations from the internal controls review would be put in place for the future.

45
46 Christine Frost commended everyone for working together to come to a resolution. She asked if the Select Board will
47 be making decisions tonight on the ASC's recommendations. Harry Seidel believes the Select Board should make
48 decisions tonight. Harry Seidel stated that recommendation 1 is a statement that no one disputes. James Sherman
49 asked how the Town is working to resolve items 1, 2 and 3 in recommendation #1(1. concerns about reliability and
50 completeness of financial records 2. Working atmosphere in town offices 3. Potential limitations on access to critical
51 information.)? Harry Seidel stated that the Town will comply with a 91-a Right to Know request and that it will reveal
52 how this situation transpired. Harry Seidel stated that this pertains to personnel matters, and it would not be

appropriate for the Select Board to discuss in public session. James Gaffney stated what happened has been disclosed in emails previously obtained.

Harry Seidel asked James Sherman if he could review the Town's financial situation when he returns from vacation. James Sherman indicated that he could when he returns on August 29, 2025. Harry Seidel spoke about the legal advice the Town received advising the Town not to allow a resident to have access. Harry Seidel stated that he would support allowing James Sherman to work with the Finance Department to determine how processes can be improved. James Sherman stressed that he wants greater access to verify that reconciliations are done and done timely. He needs access to the ledgers. James Sherman stated that he is a budget committee member and the deputy tax collector, he questioned what the sensitive information is that the town's attorney is referring to that he does not already have access to. Mike Smith stated that personnel information is restricted by the Town's finances are public record. Alfred Hanson stated that he does not have a problem with James Sherman doing the work, but he would like a better understanding of why the Town's attorney has advised against it. Mike Smith reiterated his suggestion that the Select Board as a whole speak with the town's counsel. Harry Seidel agreed. James Gaffney urged the Select Board to stop contacting legal counsel individually. He encouraged them to make contact as Board. James Sherman explained that the goal is determine where the Town stands right now and to find another auditor. James Sherman offered to be the liaison between staff and the new auditors. James Sherman stated that he is willing to sign an NDA.

Maureen Hampton supports the idea of James Sherman being the liaison. She stressed the need to determine what the issues are and resolve them. She acknowledged there will be associated costs to that if it is determined that James Sherman cannot step in.

Mike Smith suggested the Select Board move on to recommendation #3. Harry Seidel stated that he would like the Board to discuss item 2 with the Town's attorney. He questioned the need for item #3 if item #2 is permitted.

Mike Smith made a motion seconded by Alfred Hanson that the ASC start to look for a CPA and the town complete and file the MS535, and furthermore to ask Mr. James Sherman to sign a NDA and to permit Mr. James Sherman to be the liaison between the Town, the CPA and the new auditors.

Discussion on the motion

Alfred Hanson asked how long it will take to find a CPA. Robert Blake explained the interview and hiring process. Robert Blake estimates the CPA cost would be approximately \$100/hour. He explained that a CPA will do what James Sherman would do, they will need to see the analysis, reconciliations and they will help redesign and improve what has been done in the past. Robert Blake urged the Select Board to view this as a consultant who will help improve the Town's financial processes so an audit can be done. Robert Blake stated that when the ASC interviews the 3-4 auditing firms, they will be able to assure them that the Town is engaged with a CPA to resolve any issues. Mike Smith stated the RFP could be drawn up tomorrow. James Sherman would like to talk with the hired CPA and report back to the ASC and the Select Board. Alfred Hanson stated that the interviewing and the hiring of the CPA could take place while James Sherman is away and upon his return he can begin working with the CPA. Robert Blake stated that the conversations with the interested auditing firms should occur then too, and the RFP would be sent to those who express interest. James Gaffney explained that the ASC would like to be authorized to meet and discuss with the previous auditing firm for better insight. He asked the Select Board to vote on that.

John Leavitt made a point of order stating that there is a motion on the floor that has not received a second. Alfred Hanson seconded the motion. Harry Seidel stated that he would like to make an amendment to the motion; to accept recommendation 2 which is James Sherman has access, recommendation 3 to hire a private CPA and recommendation 4 to complete the MS 535 by October 31st and communicate on a regular basis with DRA to avoid penalties.

Harry Seidel withdrew his amendment. Mike Smith withdrew the motion on the floor.

Elizabeth Labbe read online comments, some in support of James Sherman being granted access to the financial records, others cautioned against it. James Sherman clarified that he is not proposing to conduct a town audit. He explained his intent is to review the town's processes and timelines to make sure the town is following the rules. He

reiterated that he will not be auditing the town but conducting an analytical review to help improve the Town's systems.

Alfred Hanson stated that he wants an answer to the conflict-of-interest question. He suggested holding a work session after speaking to legal counsel. Mike Smith explained the need to move expeditiously on this.

Harry Seidel made a motion seconded Mike Smith by that the Select Board review with the Town's counsel the possibility of James Sherman doing internal controls for 2024. Roll Call Vote Smith YES Seidel YES Hanson Yes

James Gaffney urged the Select Board to talk to the Town counsel prior to the next ASC meeting on Thursday August 7, 2025 at 6PM. He suggested they table any further votes until after they speak to the town attorney.

Harry Seidel made a motion seconded by Alfred Hanson that the Select Board engage on a contract basis with a private CPA firm to assist the town to be prepared for successful audit when an auditor is secured.

Discussion on the motion

Mike Smith would like to amend the motion to include the ASC find the CPA. James Sherman suggested language to include working in coordination with him. Harry Seidel stated the ASC would execute an RFP for the CPA. James Gaffney stated that the Select Board needs to approve the RFP.

Amended motion

Harry Seidel made a motion seconded by Alfred Hanson that the Select Board engage on a contract basis with a private CPA to assist the town to be prepared for successful audit when an auditor is secured and the ASC will execute an RFP to find a CPA. Roll Call Vote Smith YES Seidel YES Hanson YES

Discussion on the amended motion

Robert Blake suggested striking CPA and using professional accounting firm. Mike Smith prefers to use CPA.

Harry Seidel made a motion seconded by Alfred Hanson that the Town complete the MS232 by Aug 10, 2025 and complete the MS535 by Oct 31, 2025 and communicate on a regular basis with DRA to attempt to avoid penalties until an audit can be completed.

Discussion on the motion

Mike Smith would like to amend the motion to include the assistance of James Sherman. James Gaffney suggested adding any other documents required to set the tax rate.

Amended motion

Harry Seidel made a motion seconded by Alfred Hanson that the Town complete the MS232 by Aug 10, 2025 and complete the MS535 by Oct 31, 2025 and any other documents required to set the tax rate with the assistance of James Sherman and to communicate on a regular basis with DRA to attempt to avoid penalties until an audit can be completed. Roll Call Vote Smith YES Seidel YES Hanson YES

Mike Smith stated that he would like the Select Board to vote on recommendation #5, the outsourcing of payroll. Harry Seidel stated that he is not ready to act on recommendation #5.

Mike Smith made a motion to accept the ASC recommendation #5 to outsource payroll. The motion was not seconded.

Discussion on the motion

Mike Smith stated that this is something that he has been working on since 2024. He received three bids. Robert Blake spoke in support of the outsourcing of payroll. He advised the Select Board that there will be costs associated with the transition. He stated the CPA might be able to assist with that. Robert Blake explained that it will reduce time spent on payroll, but it will not eliminate it. James Sherman spoke about how the outsourcing of payroll will benefit other town departments. Mike Smith stated that he had spoken to the town departments, and they did not

1 oppose outsourcing. David Carle spoke in support of outsourcing payroll. Harry Seidel explained that currently the
2 Town Finance Director processes the payroll. He stated that the process is quick and easy. Harry Seidel stated that the
3 software of an outsourced payroll system may not work with the town's payroll system. Harry Seidel stated that he
4 does not see value in outsourcing the payroll system. Ginger Marsh spoke in support of outsourcing the Town's
5 payroll. Technical difficulties. She stated that there have been mistakes that negatively impacted employees. She
6 acknowledges that there will be additional work at the beginning of the transition but strongly feels that it is best for
7 the Town.

8
9 Mike Smith spoke about the multiple areas that relate to the current payroll system that the auditors found issues with.
10 Alfred Hanson stated that since he has only been on the Board for 6 months it is difficult for him to make a decision.
11 Alfred Hanson would like more time to familiarize himself with the issue. James Gaffney explained that the Town has
12 previously received 3 quotes. He stated that in the end the payroll will be transitioned in a professional manner. Alfred
13 Hanson requested additional back-up information to give him a better understanding of why the ASC is recommending
14 this. Robert Blake suggested the 3 bids be compared; software features, references and understanding how the
15 software will interface with the Town's system. Mike Smith offered to review the information and research with
16 Alfred Hanson. James Gaffney stated the Select Board could vote to commit to outsourcing payroll or vote to schedule
17 a meeting and demo of the payroll software.

18
19 **Alfred Hanson made a motion seconded by Harry Seidel to table recommendation #5 until August 19, 2025. Roll**
20 **Call Vote Hanson YES Seidel YES Smith NO**

21
22 *Discussion on the motion*

23 James Sherman suggested the timing of the transition to coincide with the end of the quarter and in effect as of October
24 1, 2025. Andy Bodnarik stated that supervisor will still need to sign off on time worked. Robert Blake explained that
25 today's software takes that all into account. Colleen Murphy spoke in support of outsourcing payroll. She spoke about
26 the benefits it provides the employer and the employee.

27
28 **6:00 pm Public Hearings To hear public input to update the following Town Ordinances:**

29 **The Public Hearing was opened at 7:10PM**

30 **a. Dog Leash Clean-up Requirements Proposed Revisions to Town Ordinance 98-1**

31 Harry Seidel stated that the ordinance is being updated to include all cemeteries. He read excerpts from the updated
32 ordinance.

33 *The floor was opened for public input at 7:12 PM*

34 John Leavitt asked what the penalty is for not complying. Harry Seidel explained that individuals violating provisions
35 of this ordinance and cited by the police will, upon conviction, be subject to a fine not to exceed \$100.00/occurrence.

36 *The floor was closed to the public comment at 7:13 PM*

37 **Alfred Hanson made a motion seconded by Mike Smith to accept the proposed revisions of Town Ordinance 98-**
38 **1 Dog Leash/Clean-up Requirements. Roll Call Vote Hanson YES Seidel YES Smith YES**

39
40 **b. Animal Control Proposed Revisions to Town Ordinance 98-2**

41 Harry Seidel stated that the ordinance is being updated to include all cemeteries. He read excerpts from the updated
42 ordinance.

43 *The floor was opened for public input at 7:16 PM*

44 Jon Noble asked if this applies to cows that escape. He stated that it happens frequently. He disagreed with the fine
45 amount of \$500. He asked if it is per cow. Harry Seidel stated that the ordinance cites, *if a person is knowingly or*
46 *recklessly*. Mike Smith explained that change calls for the inclusion of cemeteries and it came at the request of those
47 who maintain the town cemeteries.

48 Rebecca Courser suggested the fee be reduced to \$200 per incident.

49 Andy Bodnarik cautioned listing various animals.

50 *The floor was closed to public comment at 7:21 PM*

51 **Harry Seidel made a motion seconded by Mike Smith to accept the proposed revisions of Town Ordinance 98-2**
52 **and to amend the fee to \$100 per incident. Roll Call Vote Hanson YES Seidel YES Smith YES**

53 **Harry Seidel closed the public hearing at 7:21 PM**

1 C. HOP 2 Grant – Subcontractor

2 The Select Board reviewed and discussed the HOP 2 Grant agreement and appointing a town contact. Harry Seidel
3 explained that this has been discussed several times. He stated the deadline has been adjusted for Warner. He stated the
4 grant amount is \$27,930, the Central New Hampshire Regional Planning Commission (CNHRPC) contract is \$25,350,
5 \$1,250 for printing and postage and administrative expenses of \$1,330 totaling the \$27,930. He stated that a town
6 contact needs to be selected, and the Select Board needs to sign the agreement. Mike Smith asked if an RFP was done.
7 Harry Seidel stated that an RFP is not necessary, it is a grant of state funds. Harry Seidel stated that he spoke to
8 NHMA who advised him that an RFP is not necessary. Mike Smith disputed that.
9

10 Mike Tardiff from CNHRPC explained that this is an Invest NH HOP Grant in the amount of \$27,930. The town is a
11 member of CNHRPC, and they are more than happy to assist the Town. Harry Seidel spoke about past projects that
12 CNHRPC has assisted the Town with.
13

14 Alfred Hanson made a motion to sign the sub agreement.
15

16 *Discussion on the motion*

17 Harry Seidel suggested appointing Clyde Carson to be the staff member contact because he would be managing the
18 finances of the grant money. Mike Smith stated that this is a land use issue, and he would like to appoint Chrissy
19 Almanzar. Jon Noble stated that this does not have to be done tonight. Harry Seidel explained that it has been delayed
20 many times and the state agency that is funding this has postponed their meeting waiting for Warner to sign the
21 agreement and select a point of contact. He agreed with Alfred that there could be two motions.
22

23 Alfred Hanson withdrew his motion.
24

25 David Carle explained that the sub agreement needs to be signed today because they will lose a month. Mike Tardiff
26 agreed. David Carle asked the Select Board to sign the agreement tonight. Colleen Murphy explained that the
27 agreement needs to be signed prior to selecting a contact person.

28 **Alfred Hanson made a motion seconded by Harry Seidel to sign the Central New Hampshire Regional Planning**
29 **Commission agreement. Roll Call Vote Hanson YES Seidel YES Smith NO**
30

31 The Select Board discussed the point of contact person for the HOP 2 Grant. Mike Smith would like Chrissy
32 Almanzar. Harry Seidel would like to appoint Clyde Carson. Mike Tardiff suggested utilizing both individuals. Mike
33 Smith does not feel that it is appropriate for the Finance Director. Ginger Marsh spoke about the importance of
34 separating duties; she feels that Clyde Carson should not be able to approve an expenditure and then write a check.
35

36 **Mike Smith made a motion seconded by Alfred Hanson to appoint the land use secretary as the point of contact**
37 **for the HOP 2 Grant program. Roll Call Vote Hanson YES Seidel YES Smith YES**
38

39 *Harry Seidel called a brief recess at 7:45 PM. The meeting was reconvened at 7:50 PM.*

40 E. Encore Solar Decommissioning Plan & Funding

41 Harry Seidel explained that there is a correction that needs to be made to the Encore Solar agreement. He explained
42 that the decommissioning plan from Encore Renewable Energy. They (Encore) thought that the NHDES would be the
43 decommissioning agent as is done in Vermont, but in NH it is done by the towns. Harry Seidel stated that the Select
44 Board received a contract revision from Encore. He read an excerpt of the revised agreement “the decommissioning
45 Plan and Fund approved by the Warner Planning Commission in October 2024 will be revised to state that the Town of
46 Warner, and not NHDES, is the sole beneficiary.” Harry Seidel stated that the surety bond for decommissioning is
47 \$127,680 and the amount will be adjusted every 3 years to account for inflation. Harry Seidel noted that the Select
48 Board needs to sign the revised agreement noting that the agreement signatures need to be witnessed.
49

50 **Mike Smith made a motion seconded by Alfred Hanson to authorize Harry Seidel to sign the revised Encore**
51 **Renewable Energy decommissioning plan and fund. Roll Call Vote Hanson YES Seidel YES Smith YES**
52

1 Harry Seidel reported that he attended the Concord Regional Solid Waste Resource Recovery Cooperative meeting on
2 July 24,2025. He learned that they had a piece of property on Whitney Road purchased for \$2 million dollars and they
3 intended to have a point of use waste facilities there. He stated that there is a large culvert on the property that has
4 degraded and partially collapsed. He explained that they have decided to sell the property because the repairs needed
5 have reduced the property's value and are cost prohibitive. Harry stated that the sale proceeds will be distributed to all
6 towns per the percentage of waste that is sent to the facility. Harry Seidel stated that Warner's portion is 1.34 % =
7 \$20,135.97. He stated that the money is unanticipated funds. He spoke about 100-year long term maintenance fund of
8 \$787,000 of which the annual cost is \$100,000. He explained that after 8 years there will be a cost to the Town of
9 Warner in the amount of \$1,340 annually.

10
11 Harry Seidel recapped that the Town of Warner will receive \$20,135.97 of unanticipated funds, but after 8 years the
12 town will have to pay \$1,340 annually. Harry Seidel stated that currently the Town is paying through the tipping fees.

13
14 Tim Allen was unavailable to present item F, G & H, the Select Board agreed to Table the discussions.

15
16 **F. Solid Waste Ordinance Revision**

17 Tabled

18 Elizabeth Labbe advised the Select Board that the online copy of the Solid Waste Ordinance has typos and punch
19 holes.

20 **G. Transfer Station Project – Update**

21 Tabled

22 **H. Camera Quotes – Transfer Station and Highway Department:**

- 23 a. Dimentech, Dan Watts
- 24 b. Culver Technologies, David Heckle
- 25 c. Electronic Security

26 Tabled

27 **IV. Camera Policy**

28 Tabled

29 **V. Town Administrator Report**

30 None

31
32 **VI. Consent Agenda**

33 Consent Agenda - August 5, 2025

34 Motion by the Warner Select Board to Approve the following or previously signed:

35 A request to the Trustees of the Trust Funds: in the amount of \$12,208.07 from the Records Preservation Capital
36 Reserve Fund to pay Kofile invoice #SO41117140 and a Sign Permit Map 03 Lot 39-03

37
38 **Harry Seidel made a motion seconded by NO SECOND 4:33:47 to approve the consent agenda for August 5,**
39 **2025. ROLL CALL VOTE Seidel YES Hanson YES Smith ABSTAINED**

40 Alfred Hanson stated that he received the consent agenda today which makes it difficult to make a judgement.
41 There was discussion relating to the property needing a sign permit and if applicant is required to go before the
42 Planning Board. Judy Newman-Rogers via Zoom explained that the sign permit application was reviewed by Chrissy
43 Almanzar Land Use Admin. and Karen Coyne Planning Board Chair who determined that a site plan was not required.

44 **VII. Manifest**

45 Manifest Motion for August 5, 2025 for the Select Board to approve the following previously signed manifest:
46 Accounts Payable check numbers 11618 through 11641 dated 7/23/2025, in the amount of \$125,445.57. Accounts
47 Payable check numbers 11642 through 11645 dated 8/5/2025, in the amount of \$56,966.02 for the August 7th bi-weekly
48 payroll deposits. Bi-weekly payroll checks numbers 4049 through 4053, and direct deposit check numbers E02565
49 through E02599 dated 8/7/2025 for a net payroll of \$42,981.77.

50 **Alfred Hanson made a motion seconded by Harry Seidel to approve the Manifest motion for August 5, 2025 as**
51 **read. ROLL CALL VOTE Seidel YES Hanson YES Smith ABSTAINED**

52
53 **VIII. Public Comment**

1 Jon Noble cautioned the Select Board about adjusting the order of business from what the agenda reflects. He stated
2 that he would appreciate it if Town Officials and employees would respond to resident emails and phone calls in a
3 timely manner. He stated that he has sent emails to the Select Board and Water Commission through the website. He
4 also left voice mails that went unanswered. He stated that he has been attempting to discuss the sewer treatment plant.
5 Jon Noble stated that he did speak to an employee at the plant who was not polite. He stated that if there are problems
6 at the sewer treatment plant and it needs to be addressed, he should not have to try to find information in a library
7 newsletter. Jon Noble stated that the town website should include information about health and safety issues.
8

9 A female in the audience stated that she also sent numerous emails, she did speak to someone at the plant who told her
10 something was broken. She stated that she spoke to Ray Martin, and he assured her that nothing is broken the system is
11 recalibrating the bacteria level. She explained her concern is not knowing how the issue is being corrected. Martha
12 Mical stated they need to contact the Water Commissioners. Ginger Marsh asserted that it should not take multiple
13 emails and phone calls. The female in the audience stressed that this has been going on for two months. Elizabeth
14 Labbe stated that she has had a few residents come in and talk about the situation. The Select Board agreed to contact
15 the Water Commissioners.
16

17 **IX. Minutes: Minutes: June 24, July 1, July 8, July 15, July 22, July 28 NP**

18 **June 24, 2025**

19 **Harry Seidel made a motion seconded by Alfred Hanson to approve the June 24, 2025 Select Board meeting**
20 **minutes as presented. Roll Call Vote Hanson YES Seidel YES Smith ABSTAINED**
21

22 Audio difficulties: There was a discussion regarding an evaluation form. The Select Board agreed to make minor
23 changes to the form and the final version will be reviewed by the Select Board members for approval.
24

25 **July 1, 2025**

26 **Harry Seidel made a motion seconded by Mike Smith to approve the July 1, 2025 Select Board meeting minutes**
27 **as amended and with the inclusion of Mike Smith's additions. Roll Call Vote NOT taken time stamp on video 5**
28 **hours 16 min**

29 Page 2 line 29 strike purchased insert placed Line 30 determine who seconded the motion Page 3 line 28 insert
30 Jason's last name Page 3 Line 46 strike "that they have said"

31 Page 4 Mike Smith agreed to provide his notes for the remainder of the meeting due audio difficulties
32

33 **July 8, 2025**

34 **Harry Seidel made a motion seconded by Alfred Hanson to approve the July 8, 2025 Select Board meeting**
35 **minutes as amended. Roll Call Vote Seidel YES Hanson YES Smith ABSTAINED**

36 Page 2 line 18 insert they Page 6 line 4 correct spelling of Ken's last name Line 44 insert "will be" Page 8 Line 23
37 strike as insert was
38

39 **July 15, 2025**

40 The Select Board agreed to review their notes from the July 15, 2025 Select Board meeting and compile meeting
41 minutes because the zoom recording was not turned on after the non-public meeting.
42

43 **July 22, 2025**

44 **Harry Seidel made a motion seconded by Alfred Hanson to approve the July 22, 2025 Select Board meeting**
45 **minutes as amended. Roll Call Vote Seidel YES Hanson YES Smith ABSTAINED**

46 Page 2 line 23 strike has Page 7 line 11 insert does not Page 9 line 2 strike it is insert safety
47

48 **July 28, 2025 Non Public**

49 Mike Smith agreed to provide his notes from the non-public meeting to complete the minutes.
50

51 **X. Select Board Other Business**

52 - Mike Smith stated that there are 3 manifests that still need to be voted on. Harry Seidel will add them to the
53 August 19, 2025 agenda.

1 - Alfred Hanson explained that he received a call from a concerned resident regarding a bridge in town that has
2 turned into a hangout. He spoke about a rope swing, people jumping off the bridge and parking on the bridge. He
3 suggested the Select Board look into this and speak to the Police Chief and Public Works Director regarding the safety
4 concerns. The Select Board agreed to revisit this at the August 19, 2025 meeting. Martha Mical spoke about another
5 safety concern; children are riding scooters weaving through cars.

6 - Harry Seidel stated that Carol Conforti Adams has offered to serve Warner as the interim Welfare Director while the
7 Town is searching for a new Welfare Director. He explained that she will not be a town employee; will be a contract
8 consultant; will work limited hours (10 or less hours per week) and Elizabeth Labbe will assist Carol with support.
9 Mike Smith stated that there is another town employee who would like more hours. He stated that currently Elizabeth
10 is the Assessing Clerk and is assisting the audit search committee. Mike Smith stated that Elizabeth can still be
11 involved but her plate is full. Martha Mical stressed that Elizabeth's work in Assessing will significantly increase as
12 the reval gets closer. Alfred Hanson asked if the other employee has welfare experience. Mike Smith stated she does
13 not, she would need to be trained. Harry Seidel stated that Elizabeth has the experience. Elizabeth Labbe outlined her
14 duties relating to Welfare.

15 **Harry Seidel made a motion seconded by Alfred Hanson to hire Carol Conforti Adams to work with Elizabeth**
16 **Labbe in the arrangement they have established to handle welfare matters for the Town of Warner. No vote**
17 **taken.**

18
19 *Discussion on the motion*

20 Alfred Hanson asked for additional information on the contract. Harry Seidel explained that Carol drew up the
21 contract, assuming 10 hours a week at \$25/hour. Alfred Hanson would like to read the contract. Elizabeth Labbe
22 stated that Carol is assisting now. Mike Smith explained that the position has always been a stipend position, but Carol
23 does not want a stipend position because she wants a contract. Elizabeth Labbe read the welfare contract submitted by
24 Carol Conforti Adams. Alfred Hanson reiterated that he would like to review the contract.

25 - Harry Seidel spoke about a Dunkin Donuts promotion promoting a pumpkin flavored coffee starting August 20th.
26 The Promotional Agent Adam Quinn is suggesting changing the Dunkin Donut sign to Pumpkin for approximately 30
27 days. Harry Seidel stated that this is a national marketing campaign that could generate positive exposure for Warner.
28 Mike Smith and Alfred Hanson stated that they are fine with this.

29 **Harry Seidel made a motion seconded by Alfred Hanson to approve the changing of the Dunkin sign to**
30 **Pumpkin for a limited time, no more than 6 months. Roll Call Vote Seidel YES Hanson YES Smith YES**

31 - Harry Seidel stated that a hearing has been scheduled for the land use change tax appeal for property on Kearsarge
32 Mountain Road. Elizabeth Labbe advised the Select Board that Loren Martin the Assessor with Avitar would be
33 representing the Town.

34 - Harry Seidel explained that another application has been submitted for building inspector position.

35 - Harry Seidel stated the administrative review form needs editing. Mike Smith will make the edits and send them to
36 the Select Board for their review.

37 - Harry Seidel asked if the Select Board wants to touch base with the health insurance committee. Mike Smith stated
38 that he would "jump on that". Alfred Hanson asked Mike Smith to put together a summary of what he has done. Mike
39 Smith agreed.

40 - Mike Smith stated that he wants to make sure that after the Select Board meetings the zoom recordings are sent to
41 Tracy to transcribe the meeting minutes. Elizabeth Labbe assured the Select Board that she will forward the zoom
42 recordings.

43 - The Select Board discussed the 91-a requests that have been received. Mike Smith suggested the Select Board
44 contact David Heckle to electronically compile the requested documents. He acknowledged there will be a cost for
45 that, but he feels it will be more time efficient and cost effective versus town staff working to pull it all together. The
46 Select Board agreed with Mr. Smith's suggestion.

47 **Mike Smith made a motion seconded by Harry Seidel to contact David Heckle to electronically compile the**
48 **requested documents for a 91-a request. Roll Call Vote Smith YES Seidel Yes Hanson ABSTAINED**

49 -Mike Smith spoke about his ongoing efforts to find a piece of town owned property that can support a cell tower to
50 improve cell service. He stated that the transfer station property is a possible location. Mike Smith explained that the
51 Select Board needs to sign an authorization form to begin the investigation and to allow the readings to be taken. He
52 asked the other board members to review the form.

53 **XI. Non-Public Session** (If needed, RSA 91-A:3 II (a,b,c,d,e,f,g,h,i,j,k,l,m))

1 None

2 **XII. Adjournment**

3 Alfred Hanson made a motion seconded by Harry Seidel to adjourn the meeting. Motion passed unanimously.
4 The meeting adjourned at 9:58 PM

5
6 Respectfully submitted on 8/11/25 by Tracy Doherty
7

APPROVED 08/19/2025