Westfield City Council Members
Troy Patton, (At Large)
Joe Edwards, (District 3)
Scott Frei, (District 4)

CITY OF WESTFIELD, IN

FinanceCommittee_Meeting_Agenda_02_01_2022

Tuesday, February 01, 2022 at 09:00 AM

BOARD OR COMMISSION: **Finance Committee**
MEETING DATE: **Tuesday, February 01, 2022 at 09:00 AM**
MEETING PLACE: **Westfield City Hall- Assembly Room**

9:00 AM- Call to Order

Approval of the Minutes from November 1, 2021
Documents: Meeting Minutes November 1, 2021

Discussion of Capital Needs

Discussion of ARPA Funds & Potential Funding

Budgets for 2022

Recent Events for Consideration (RDC, SBOA, and other items warranted)

Adjourn

Westfield Finance Committee/Council Meeting November 1, 2021

The Finance Committee met on November 1, 2021 at City Hall Assembly Rm. Members present were Troy Patton, Scott Frei and Joe Edwards.

Troy Patton called the meeting to order at 9:00 AM

Joe Edwards made the motion to approve the minutes from October 5, 2021. Scott Frei seconded. Vote: Yes-3; No-0. Motion carried.

Discussion of 3rd Quarter Actual vs Budget

Troy stated there are certain areas in the budget that are over, and areas that are under, stressing the need for a working budget. He stated that having to sets of records (NAV & OpenGov) is crazy. NAV is the system of records and we need to operate/manage our budget more like a business would.

Scott Frei recommended that Resolution 20-100 (Requiring quarterly budget presentation & reconciliation) be revisited and brought into action to make the budget process easier by reviewing quarterly. Adding footnotes to items explaining why they might not be inline with the projected numbers.

Joe Edwards stated that we need to be clear on what is presented to the public.

Scott Frei stating that as mentioned in the review that we need to come together in order to have better communication within the city.

Discussion of Contracting & Bids for Services Rendered to the City of Westfield and to General contractors Working on Behalf of the City & Those the City Council Oversees

Troy Patton stated that there would be a Resolution/Ordinance in the future, making sure that all projects have bids (big or small) and that any underlying bids are vetted.

The committee agreed all bids should be made available to the public, and that transparency is always good.

Discussion of Findings From the BKD/Baker Tilly/Taft Examination

Troy stated that he thought the article in the Reporter was terrible and one-sided, stating that as a CPA he was also embarrassed by the review. He stated that the use of minor's name in the review concerning work done in the Clerk's office by the CT's grandkids was absurd, and that so called "Girls Trip" using a city vehicle was ridiculous. Proof was given, showing a rental car agreement for that time and both findings were inconclusive and should not have been in the review. He also mentioned that it would have been helpful to have the findings on where the city was overstaffed or understaffed prior to the budget being adopted.

Joe Edwards proposed the question what is the difference between a forensic review (which BKD & Baker Tilly said they were doing) and an audit. In a forensic review, no party that receives money from the audited entity should be a part of the review. Taft being the law firm for the city, is of concern. Joe stated that often opinions overcome facts. Joe stated with the inclusive findings that they should be ashamed to submit a report like that.

Scott Frei stated that Baker Tilly's review found that better communication, better processes and procedures were needed. Scott stated he felt Baker Tilly's information was the most useful that they received. It is his hope that this will aid in helping everyone move closer to being on the same page , move forward, and to do a better job for the citizens. He stated "every dollar we spend, is a taxpayer dollar".

Cindy Gossard mentioned she was not sure why a former employee, who ran against her, was interviewed and provided information regarding the Clerk's office. None of the CT staff was questioned. She stated that a previous comment she made about it always being difficult to work in the Clerk's office had nothing to do with this council. She stated this council has been the only ones that have listened and come into her office to see what they do, and to ask questions.

Will Webster, with Webster & Garino, spoke thanking the Finance Committee for the opportunity to speak. He stated that he provided a timeline of events that was handed to council at the last meeting. Email documentation can be provided to support the timeline if requested. Will stated that the requested audit of Grand Park had turned into an audit of the clerk treasurer's office, with findings inconsistent, misleading, or just plain false. The review by BKD had intent, purpose, and direction. Will reviewed some of the allocations, key points mentioned in review and the responses to them.

- Record Destruction (no offenses found)
- Use of city vehicle for "Girls Trip" (proof otherwise)
- Family relationships between clerk and deputy (State Board has found no offense)
- Grand daughter of Clerk doing work in office, (outside scope of review) Time spent on this compared to time spent on Grand Junction dealings.
- Password sharing (doesn't happen)
- Past employee commenting on workstations in clerk's office showing out of office
- Same past employee mentioning clerk's office doesn't have an understanding of the Bond Process

While the clerk's office does not profess to be perfect, we all make mistakes, there are no conclusive findings to support any misdoings. Why weren't errors/findings in other departments, brought up? Why does a past employee have access to old work emails? Why not interview or ask clerk's office about these findings, and when proof was provided, why still mention them in the review?

Scott Frei thanked Will for his comments and asked that he be willing to present them to the full council at the next meeting.

Joe Edwards stating when he was interviewed by the review team and at that time gave them past audits performed by the State Board of Accounts, he was told there would be no further communication during the review process. Joe is questioning why then are there invoices showing the review team had conversation/time spent (multiple times) with administration.

Troy Patton stated he agrees, there is a dysfunctional relationship between the administration, council, and the clerk's office. Troy stated Todd Burtron did state that "It is a sport to beat up on the clerk's office". Troy stated that maybe it was time for a change in administration.

Meeting was adjourned at 9:49 AM

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Board Member Clerk Treasurer or Deputy Clerk