SELECT BOARD MEETING MINUTES

PRESENT: Select Board: Scott Littlefield, Chris Belanger; Catherine Fisher, Treasurer/Select Board Clerk; Yvonne Shaw, Tax Collector; Jennifer Thibeau, Town Clerk; Dimitri Southworth

ADMINISTRATIVE:

Scott Littlefield declared the meeting open at 6:04 PM
Select Board approved the Agenda
The next meeting is Monday, December 18, 2023

APPOINTMENT: N/A
OLD BUSINESS:

1. Roads: No Report
2. GMFR – No Report

NEW BUSINESS:

1. Memo from Treasurer regarding 2022 audit. Request for assistance. *Scott to contact Jarod to discuss further.*
2. RFB for new Auditor 2024-2029 ***Motion by Chris to accept request for bid as modified. Passed 2/0***

PUBLIC FORUM:

Dimitri Southworth spoke to a pothole/washout on River Road. His vehicle was damaged a few weeks ago. The Town will contact insurance to file a claim.

The school wants to bring in a first grade class because the children do not know what the Town Hall is! *Yes, if they wear masks.*

ACO discussion for next budget.

CORRESPONDENCE READ:

1. 12/4 email ACO logs
2. 12/4 email from Casella regarding holiday pick up schedule
3. Thank you from Northen Light

EXECUTIVE SESSION: N/A

ITEMS to be SIGNED:

1. Select Board Meeting Minutes November 20, 2023
2. GMFR P/R Warrant #49 $26971.52
3. GMFR A/P Warrant #50 $12948.51
4. Town A/P Warrant #51 $3686.17
5. Town P/R Warrant #52 $9999.11
6. Town A/P Warrant #53 $70024.43
7. Treasurer TRIO Web 2023 End of Year Process

OUTSTSANDING/UPCOMING ITEMS:

1. Dyer Trail Lot Sign -ask Jim what kind of sign should go up, cost estimate

Motion to adjourn: Chris; Passed 2/0; Adjourned at 6:45 PM
*Minutes may not be verbatim; they may have been paraphrased for clarity.

Scott Littlefield, Chair

N/A Jarod Harriman

Chris Belanger

Date: 1/2/2024

Treasurer

From: kristin perkins <parsonsfieldcornishaco@gmail.com>
Sent: Monday, December 4, 2023 10:16 AM
To: Treasurer
Subject: Log

11/6/23 Rumery Rd Received a call about a litter of puppies some escaping their area and getting stuck in a fence. Went out twice with no luck in making contact with owners puppies were back where they belong.

11/9/23 Cooks Brook Dr. Received a call from SP that there was a loose dog reported to them. Checked the area and found nothing.

11/12/23 South St. Received a call from a passerby that there was a deceased cat on the side of the road. Picked up cat.

11/15/23 Tara Estates Dr. Loose dog running around. Was able to locate the dog and return it to the owner. Warning issued for dog at large.

11/17/23 River Rd. Received a call from the SP that it had been reported a dog appeared to be shot and was off the road. Went and checked on it and it looked to be a coyote.

Treasurer

From: kristin perkins <parsonsfieldcornishaco@gmail.com>
Sent: Monday, December 4, 2023 10:36 AM
To: Treasurer
Subject: Log

11/19/23 Birchview Cir. Received a call for a loose dog and was able to locate the dog. Held onto the dog and was able to locate the owner.

11/22/23 Hollis Rd. Dog at large complaint she has talked to her neighbor several times about his dog always being in her yard but he still won't listen. Went to the residence and tried to make contact with the dogs owner and nobody was home will try back.

11/24/23 Hollis Rd. Went back to try to make contact with the dog's owner again and nobody came to the door. There was a truck in the driveway. I left a notice for them to call me.

11/27/23 Mast Rd. Received a call that there was a large Dog chasing cars going down the road. Went to the area found the dog and the owner who said someone had called him issued a warning for dog at large.

12/1/23 Goodwins Acres. Received a call from a neighbor concerned because a neighborhood dog has been roaming around and she is worried it might get into trouble. went to make contact with the dog owner but they were not home.

12/2/23 Goodwins Acres. Went back to try and make contact with the owner and spoke to them they were unaware the dog was leaving the yard because she usually doesn't. They said they will keep a better eye on her.

Treasurer

From: townclerk <townclerk@dayton-me.gov>
Sent: Monday, December 4, 2023 9:33 AM
To: ceo@dayton-me.gov
Cc: treasurer@dayton-me.gov; adminclerk@dayton-me.gov; taxcollector@dayton-me.gov
Subject: Fwd: Christmas/New Years TRASH**

Good morning Jim-

We should get this trash holiday schedule out to the general public.

Is there a way we could post the message on the home page of the website? Similar to the banner at the top of the screen when we were advertising for Planning Board clerk?

See you soon.

Best,

Jennifer

---- Original Message ----
From: "Alexis Moisan" <Alexis.Moisan@casella.com>
Sent: 12/4/2023 7:24:38 AM
To: "Town Clerk" <townclerk@dayton-me.gov>
Cc: "Daniel Coombs" <daniel.coombs@casella.com>, "Christopher Kanca" <christopher.kanca@casella.com>, "Stephen Poirier" <stephen.poirier@casella.com>, "Lynn Bragdon" <Lynn.Bragdon@casella.com>
Subject: Christmas/New Years

Good morning,

Just wanted to reach out to let you guys know we don't run these two holidays so they will be collected on Tuesday. Please reach out if you have any questions.

Alexis Moisan

Operations Supervisor

Casella Waste Systems, Inc.

87 Pleasant Hill Rd, Scarborough, ME 04074

p. 603-386-8006 | f. 207-883-1647

Northern Light Health

Home Care & Hospice
Suite 200
225 Gorham Road
South Portland, ME 04106

Office 800.757.3326
Fax 207.400.8891

November 16, 2023

Selectman and Residents
Town of Dayton
33 Clarks Mills Rd
Dayton, ME 04005-7119

Dear Selectman and Residents,

It is with great pleasure that we thank you once again for your continued support and generosity. We understand that you are faced with many requests for funding and truly appreciate that the Town of Dayton elected to sustain their financial commitment to Northern Light Home Care & Hospice with a grant in the amount of $500.00. Rest assured that the funds you have awarded us will be used to care for patients who lack sufficient health insurance or require our telehealth program for daily monitoring.

As you know, our patients are primarily the frail elderly and all are homebound. Some are recovering from illness or surgery or may be managing one or more chronic illnesses while others have elected to spend their remaining days at home under hospice care. Many are the lonely and isolated who look forward to their visit by the clinician. Indeed, sometimes for some, their only visitor is their nurse.

The stories are many and our hearts are full of compassion for this population. Thus, we remain forever thankful for your thoughtful consideration.

Very truly yours,

Colleen Hilt

Colleen Hilton
President, Northern Light Home Care & Hospice
Senior Vice President, Northern Light Health

Thank you

RECEIPT

Donor Name:	Town of Dayton	Gift Date:	11/16/2023
Description:	Home Care & Hospice - Cumberland/York County Greatest Needs	Tax Deductible Amount:	$500.00

Northern Light Home Care & Hospice Foundation is part of Northern Light Health Foundation, the non-profit charitable organization that supports philanthropy at Northern Light Health locations throughout Maine. All donations are used per the donor's direction for Northern Light Home Care & Hospice, a non-profit 501(c) (3) organization (tax ID 01-0246804). No goods or services were provided in consideration for your gift. Gifts are tax deductible to the full extent of the law.

TOWN OF DAYTON, MAINE
REQUEST FOR PROPOSALS - AUDITING SERVICES

A. GENERAL INFORMATION

The Town of Dayton is seeking proposals from qualified independent certified public accounting firms for auditing and related services for up to five years, which will include fiscal years 2024, 2025, 2026, 2027 and 2028.

These audits are to be performed in accordance with Generally Accepted Auditing Standards, the laws of the State of Maine, the standards set forth for financial audits in the U.S. General Accounting Office's Government Auditing Standards, the Single Audit Act, as well as all current standards of the Government Accountability Standards Board.

The audit will include the combined financial statements for all the Town's funds as well as the Dayton Consolidated School and Goodwins Mills Fire & Rescue (GMFR). The Dayton Consolidated School requires a separate audit in compliance with the Maine Department of Education, with special regard to the testing of grants. The Goodwins Mills Fire & Rescue also requires a separate audit to comply with the interlocal agreement.

Dayton has a population of approximately 2300. The fiscal year 2023 budget is just under $5.1 million, which includes $3.1 million for the SAU assessment and York County Tax.

Dayton has an interlocal agreement with the Town of Lyman for the Goodwins Mills Fire & Rescue. The GMFR budget is over $1.1 million.

B. AUDIT SPECIFICATIONS

The audit firm shall be engaged to conduct an examination of the financial statements, accounts, records and procedures of all departments and funds of the Town.

Indicate in your proposal if you agree to meet or exceed the following auditing specifications. Explain any exceptions you have regarding them.

1. The firm shall perform a financial and compliance audit of all funds reported in the Town of Dayton's financial reports.

2. The firm shall examine Dayton's statements, conducted in accordance with Generally Accepted Auditing Standards for the purpose of providing an opinion on those statements and their compliance with Generally Accepted Accounting Principles applied on a consistent basis.

3. The audit shall be conducted in accordance with government auditing standards promulgated by the United States Government Accountability Office.

4. In connection with the examination of the records and financial statements, the firm shall review the system of internal control, operating procedures and compliance with budgetary and legal requirements by the Town of Dayton.

   The review of internal controls must include an annual review of related processing departments. This review should include but not be limited to the areas of physical security, systems and program documentation, and input/output controls.

5. The audit firm must assist in the preparation and calculation of any GASB requirements for Dayton.

6. The firm shall perform a financial and compliance audit in accordance with Uniformed Guidance for all federally assisted programs if future funding increases to the reporting threshold.

7. Dayton views its engagement of an audit firm as an ongoing professional relationship in which the firm is expected to provide consultation services as required on auditing, accounting and other financial management concerns throughout the year.

8. The audit firm shall submit a written report, containing an expression of opinion regarding the financial statements of the Town of Dayton. The audit firm shall submit a management letter which shall identify management and internal control weaknesses, if any, and propose steps to correct them.

9. **The audit firm shall provide ten bound copies, one unbound copy, and one electronic copy of the auditor's report, the financial statements and schedules, and the management letter for each audit conducted.**

10. The audit firm is expected to assist Dayton in the preparation of the financial statements and supplementary schedules in accordance with Generally Accepted Accounting Principles.

11. The firm shall agree to make available its working papers to meet any financial need (upon request) as well as keeping such papers for a minimum of five years from the final audit report.

12. The audits shall cover the fiscal years for the Town of Dayton starting July 1, 2024 and ending June 30, 2025, July 1, 2025 and ending June 30, 2026, July 1, 2026 and ending June 30, 2027, July 1, 2027 and ending June 30, 2028 and July 1, 2028 and ending June 30, 2029.

13. The audit firm shall agree to an entry conference to review the audit plan with Town of Dayton's Town Treasurer and Select Board.

14. The person in charge of the audit shall be available to attend Dayton Select Board meetings and shall present the audit findings at such meetings.

C. INSTRUCTIONS FOR PROPOSALS

Two (2) copies of the proposal shall be received no later than **2:00 pm** on **Thursday, April 08, 2024**, at which time they will be opened in the Town Hall Meeting Room. All proposals shall be in a sealed envelope marked "Audit Proposal" and sent to:

Scott Littlefield, Select Board Chair
33 Clarks Mills Road
Dayton, Maine 04005

It is anticipated that an award recommendation will be given to the Dayton Select Board at their regular bi-monthly meeting on **April 22, 2024**.

Your proposal must include the following information at minimum:

1. A brief description of your firm, its municipal experience, and a description of the senior personnel to be assigned to the engagement, including a summary of their qualifications. An affirmative statement should be included indicating the firm and all assigned key professional staff are properly licensed to practice in Maine.
2. A list of recent municipal audits performed and two references which shall be local government officials.
3. The firm is required to submit a copy of the report on its most recent external quality control review, with a statement whether that peer review included a review of specific government engagements.
4. A brief description of the audit procedures to be followed, presented in a form that will aid in evaluating your firm's understanding of municipal governments and their financial challenges.
5. Your proposal must indicate the maximum total fee not to be exceeded by your firm for the requested services for each year of the proposal. Final payment shall become due only after the delivery of each required final report. If a single audit is required in any given year, please state this fee separately.

D. EVALUATION

The Town of Dayton shall evaluate the proposals on the basis of the qualifications, relevant experience and audit plan of the audit firms, as well as the estimated cost of the engagement.

As part of the review and evaluation process, the Town of Dayton may at its discretion request any or all bid submission agencies to make oral presentations. This will assist the Town in the selection process.

The Dayton Select Board retain the right to accept or reject any and all bids.

Should the firm encounter circumstances requiring an increase in the extent of detailed investigation, or should the Town require an increase in the scope of the audit, written notice to that effect may be given to the other party. The engagement may then be modified by mutual agreement of both parties as to additional work and compensation.

If the audit fails to substantially comply with the specifications contained in the Request for Proposals, then the Town of Dayton reserves the right to terminate the engagement after completion of any audit year upon written notice to the audit firm.

The audit and all final reports must be completed and submitted to the Dayton Select Board on or before October 1st of each year the engagement is in place.

E. FURTHER INFORMATION

Contact Town Treasurer at (207) 499-3035