

Town of Isle La Motte
Selectboard Special Meeting Minutes – meeting with auditors

20 October 2025

6:00 PM at Isle La Motte Town Office and via Zoom

Present: Board Chair, Peter Brzozowy, Vice-Chair, Pat Treckman, Joe Deller, Treasurer Mary LaBrecque, Donna Bohannon – **Via Zoom** – Mary-Catherine Graziano, Cary Sandvig, representative from RHR Smith, Heather Hunter, Andrew Whipple, Sylvia Jensen

Call to Order Meeting was called to order at 6PM by Chair, Peter Brzozowy

Adjustments/additions Peter Brzozowy added on item to the agenda – signing of the contract with DJ's Tree Service.

- Peter Brzozowy informed al present that the contract with D.J's Tree Service has been signed by the contractor and returned along with proof insurance. It is ready for the Chair to sign. Peter Brzozowy motioned to approve signing the contract with DJ's Tree Service – seconded y Pat Treckman – all in favor – motion carried – Peter signed the contract.

Training with auditors - Heather Hunter introduced herself as the auditing director from RHR Smith, the auditing firm that was hired to audit the financial records of the town.

- Heather began with a Power Point presentation explaining the rolls and responsibilities of the town staff as well as those of the auditing firm.
- She explained that the town of Isle LaMotte is running a tight budget but that overall it is in good shape.
- There were three management recommendations from the auditing firm.
 - Recommendation #1 is that invoices should be approved by the Selectboard before being paid.
 - Recommendation #2 was that any outstanding checks that have been issued but not cashed, get cleared out of the system.
 - Recommendation #3 was that the town establish some policies. There were several that Heather suggested and informed all present that there are sample policies on the RHR Smith website.
 - Mary-Catherine Grazianno asked for clarification on how things are named in the audit report. – Heather Hunter explained to all present that names for the accounts come from the town .

- Mary-Catherine Grazianno stated that knowing that the “permanent fund” in the audit report is the Trustees was helpful and that the “other governmental funds would be where the ARPA funds were held as well as the records restoration and Lister funds.
- Sylvia Jensen clarified that the principle from the permanent fund that the Trustees hold cannot be spent as it came from the sale of gieb lands and by Vermont statute cannot be spent. It can be loaned to the town as needed but cannot be spent.
- There was some discussion about the reserve funds and what that fund could be used for. Mary LaBrecque explained that what is still showing up as “ARPA” funds has actually been moved into the reserve fund for appropriate use. This was voted on in November of 2024 but the funds had not been moved into the reserve fund until early 2025.
- Andrew Whipple noted that the 2022 audit was on the town website and requested that the 2024 audit be added as well. ○ Donna Bohannon will add the 2024 audit once received in PDF format.

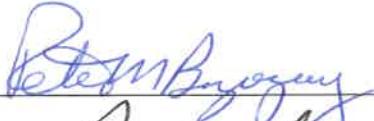
Adjourn - At 7:08PM Peter Brzozowy motioned to adjourn – seconded by Pat Treckman – all in favor – motion carried – meeting adjourned.

Respectfully submitted by,

Donna L. Bohannon

Assistant to the Selectboard / temporary Selectboard Clerk

Peter Brzozowy Chair



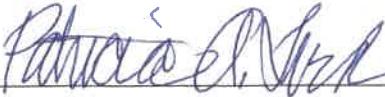
MaryCatherine Graziano



Joe Deller



Pat Treckman



Cary Sandvig

