

WARRINGTON TOWNSHIP
Minutes of a Regular Meeting of the Board of Supervisors
Held, pursuant to due notice, in the Municipal Building
3345 Rosstown Road, Wellsville, PA 17365
Wednesday, April 19, 2023, 7:00 PM

Presiding: Supervisor Jason Weaver, Chairman
Supervisor Zachary Fickes, Co-Chairman
Supervisor Ed Mattos
Supervisor John Dockery
Supervisor Michael Saylor

Staff Present: Attorney Brian Linsenbach, Township Solicitor
Terry Myers, Township Engineer
Renee Robison, Township Manager and Secretary

The meeting was opened with the Pledge to the Flag.

Supervisor Weaver opened the meeting.

Minutes. Motion made by Supervisor Mattos and seconded by Supervisor Fickes to approve the minutes of the Regular Board of Supervisors meeting March 19, 2023. Motion passed unanimously. Supervisor Dockery stated he misunderstood the conversation in Executive Session and in the Board of Supervisor’s meeting regarding Rebecca Bradshaw’s retirement and he would have voted against her last day being March 15, 2023.

EMERGENCY SERVICES REPORTS

Wellsville Fire Company. 7 incident calls for Warrington Township, 32 multi-aid calls for all zones and 29 total incidents for all zones. There were 98 calls for the year. Chief Larry Anderson thanked the Township for posting on IContact stating there is a burn ban issued by York County for 30 days.

Penn State Health Life Lion EMS, LLC. There was a total of 165 dispatches in the Northern York division in March 2023. Estimation of total dispatches for Warrington Township was 21. Of those, 19 were handled by Penn State Health, LLC.

PUBLIC RECOGNITION – Mr. Loren Hockensmith, Firearms training at Warrington Sporting Clays – he was instructed to contact Eric Swiger, Zoning Officer, prior to a request for the Planning Commission.

BUSINESS AND STAFF REPORTS

Manager's Report

1. **1 - SEK Accountant Report** – Kendra Barnhart from Warrington Township's Accounting firm, Smith Elliott Kearns & Co, LLC, attended this meeting. A report analyzing current practices and recommendations for Best Practices was given to the Board of Supervisors. After a high-level review, she gave recommendations on the deficiencies with the problems in QuickBooks (numerous erroneous payroll items including taxes not calculating correctly, and budget/chart of accounts not correct-funds being misappropriated in the wrong accounts, prior year's budgets, and banking practices). Identified reports to provide full transparency are profit and loss statements, Year-to-date Budget vs. Actual, Statement of Revenue and Expenses, Statement of Net Position, and an accurate Check Detail Report. She explained that all of this will take extensive work and a long time to correct and that this could have been an initial training issue. Warrington Township has 31 accounts. It is also highly uncommon for a Municipality, or any business, to have this many checking and savings accounts. These will be consolidated, a sweep account will be used to maximize interest, and transfers will be minimal for best practices. Ms. Barnhart answered questions regarding the CDs in escrow and stated that they could all be in 1 escrow account in the bank but tracked in Quickbooks separately. The sweep account that will be used will be a much higher interest rate. This is done automatically by the bank. Supervisor Mattos stated he appreciated all of Ms. Barnhart's time she has spent with the Township and bringing these issues to light. Listed below is her report:

To: Warrington Township Board of Supervisors

Date: April 18, 2023

From: Kendra Barnhart

Re: Best Practices

Please note that the below listed best practices are not a result of the formal audit prepared by SEK & Co, LLC, however, these are suggestions for best practices based on a high-level review of the QuickBooks file and prior years' budgets.

1. **Board meeting reports:** Based upon my experience, most Municipalities/Townships offices provide their Board with multiple reports on a monthly basis to provide full transparency between the office and the board. Below is a list of suggestions for reports to assist in this.
 - a. Year to Date Budget vs Actual. To provide this, the previously approved budget is updated into the QuickBooks file and presented to the Board in the following columns – Prior Month, Year to Date, Annual Budgeted amount. Additional columns could be added to show percentage used, or balance remaining.
 - b. Statement of Revenue and Expenses. This report is essentially a Profit & Loss report that shows

yearly expenses and income. Usually, this report also includes prior years (One or Two) for comparative purposes.

- c. Statement of Net Position. This report would be comparable to a Balance Sheet to show the Assets and Equity of the Township. This will allow the Board to see total Cash on Hand.
- d. Check Detail Report. Most Governmental offices have 2 different check runs. One on the day of the Board Meeting, and then a second approximately 2 weeks after. At the time of the Board Meeting, 2 Reports of those checks will be presented to all other board members. The report should include Check Numbers, the Expense account associated with the Check, as well as the Amount and Vendor. This will also allow the board to see the approved amounts from prior meetings were paid.

2. **QuickBooks File:** Again, this information is based upon a high-level review, and my experience.

- a. Payroll Items: I found multiple set up errors while assisting with Payroll. For example – Salary wages were set up as hourly rates, taxability of certain items were incorrect, payroll schedules were not accurate. Fixing these errors will allow for a more seamless, quicker processing of payroll. It is also suggested to remove the employees’ Social Security Numbers from the headers of reports. Payroll Summaries are often asked of from auditors and that information is not necessary and poses an undue risk.
- b. Budget/Chart of Accounts: Upon a high-level review – The budgetary functions were not being utilized in the past. It does appear to be entered going forward for 2023; however, I would suggest that the Chart of Accounts and Budget is audited more in-depth for accuracy according to the DCED chart of accounts
- c. Fees/Late Charges Account: It is often seen that there is a Bank Charges/Late Fees account in the Chart of Accounts to bring attention to costs associated with Bank Statements, NSF Checks, Late Charges on statements (Both Income & Expense related). This allows for attention to be brought forward by Board of Director members of unnecessary fees/expenses being brought forth. (I.E. Checks being written too late; Statements being printed instead of electronically processed; Returned checks from taxpayers, etc.)

3. **Other:**

- a. Checking/Savings Accounts: It is highly uncommon for a Municipality, or any business, to have this many checking and savings accounts. Most municipalities, in my experience, have between 3 and 5, the largest I have seen is 8. Some benefits of this would be:
 - i. Sweep Accounts – Sweep Accounts can be used to earn a high interest rate on your regular checking account. The bank essentially “invests” the funds not being used for that day’s transactions into high-yielding accounts.
 - ii. Less Time managing – It appears to me that there are multiple transfers happening between the accounts. Not only is this taking time, however, this is also a “non-board-approved” transaction being done by the office staff. Also with less accounts, that is less time reconciling the multiple accounts, less time printing/filing the statements etc.
 - iii. If you would like to still have different “funds” QuickBooks is able to create Sub-Accounts under your main checking account that will show how much is allocated to those funds, while still only having the money sitting in one bank account/one account to reconcile/one statement etc.
 - iv. Less fees – Most banks are now charging for Statement processing. Less accounts to process mean less fees for the Municipality.

Thank you for your time, should you have any further questions, my contact information is: kbarnhart@sek.com; or 717-263-3910.

Kendra Barnhart

Support Accountant
Smith Elliott Kearns & Co, LLC

2. Township Update – Ms. Robison, Township Manager, distributed a report to the Board of Supervisors that described the 11 identified Township process problems that have been resolved. There are currently 24 ongoing unresolved identified issues that need to be researched and resolved. Waiting for direction from Solicitor regarding three significant items – 1) an escrow check for \$15,000 was found in the petty cash box from January 12, 2022, can't use for project completed incorrectly; 2) A 2nd petty cash fund from scrap metal not disclosed to public and not in budget, circumventing the approved \$100 petty cash approval from BOS; 3) 2022 Audit submitted to Township March 12, 2023, not signed by previous manager. Listed below is her report:

Since March 15, 2023

BOS Meeting April 19, 2023

Subject	Problem	Resolution	
			RESOLVED
QuickBooks	Budget not entered in QB since 2013/No way to receive monthly reports	Budget is entered in QB and Profit/Loss can be calculated	Resolved
QuickBooks	Payroll is not set up completely and cannot be completed from beginning to end/new employee not set up correctly	SEK (Accounting Firm) is helping to ensure accuracy. New employee information corrected	Will be resolved. Switching to ADP
Members 1 st Debit Card	Township did not have a credit card and had to use debit card for trainings	Members 1 st is issuing 2 credit cards for the Township	Resolved
Treasurer's Report	Previously being completed in a Word document, not from QB resulting in manual errors	Budget in QB	Resolved
Invoices to be Paid	Invoices weren't paid on a consistent schedule/continued to receive past due bills and late fees	Check runs are every two weeks on a Tuesday	Resolved. Prepaid bill listing is sent to BOS as it is run
Deposits	Deposits weren't made consistently	Received a check scanner 4/5/23 and check deposits are made when the check is received	Resolved - Reduced trips to the bank and mileage reimbursement
Wi-Fi for Warrington Twp not secure	Guests were able to use the non-secure Wi-Fi and the township could have easily been hacked	Executive Image set up a separate WIFI for guest users	Resolved

4 Park security cameras	Set up in 2020, never completed, no follow-up to view footage	Kolva inspected and fixed	Resolved
Paying for 2 unused cell phones	Paid \$84/month for both phones	These phones were canceled	Resolved
Road Crew Flagger Training	Supposed to be certified every 3 years, denied by previous manager – 6 years past due	Road crew now certified	Resolved
PLGIT Accounts	Previous BOS chair was not taken off as a check signer	Supervisor Weaver has been added and Supervisor Dockery taken off	Resolved
			UNRESOLVED
QuickBooks	Accounts not set up properly and bills were not consistently coded correctly	SEK (Accounting Firm) is helping to set up accurately/Received accounts payable stamp to code each bill	Unresolved/Ongoing and continuing to research each bill if needed
Escrow accounts	Currently have 10 escrow accounts as a cd in Members 1 st	Will close cd's as they mature and research to be paid	Unresolved. Ongoing for accounts
Escrow account balances are not tracked properly	Cannot determine what the true balances are	Extensive research is needed	Unresolved
PLGIT Accounts	Currently 11 accounts in PLGIT	Researching what can be consolidated	Unresolved/working with PLGIT
Members 1 st Accounts	Currently 20 accounts in Members 1 st	Researching what can be consolidated	Unresolved/working with Members 1st
Ordinances	Ordinance book not updated since 2020	Still researching	Unresolved
Resolutions	22-06 Resolution is missing/not in computer and not in official book	Still researching	Unresolved
IT Networking/File sharing	Files were not shared in the shared drive	Files are not being found	Unresolved/working on getting files saved and backed up
Projector unit obsolete	Unable to use projector for meetings	Cannot use	Unresolved/working on upgrades to meeting room
PLGIT Wire Transfers to Warrington Twp	Consent for wire transfers must be received from Warrington Twp/refused previously when didn't have RB contact information	PLGIT will have Manager and Treasurer's contact information	Unresolved/completing paperwork for this/verifying process for refused ACH Wire Transfers

PLGIT Wire Transfers to Members 1 st to general fund payroll	Wire transfers for payroll were previously conducted over the phone	Will streamline this process	Unresolved/Once paperwork completed, will streamline this process with less accounts
Records and Retention	All paper documents have been saved	Researching what can be discarded	Ongoing – a list will be given to the BOS for approval to discard
SEO Accounts	SEO Accounts are not up-to-date and don't have accurate amounts left in escrow	Researching	Ongoing
Office phones not set up correctly	No voicemails set up; separate zoning hearing officer phone number goes to main number	Verizon to fix both problems	Unresolved
Warrington Twp Website	Instructions left were missing 3 steps	Found contact information for training	Unresolved/Ongoing to make user friendly
IContact	No instructions	Found contact information	Unresolved/Ongoing to make more informative
Facebook	Previously started but no further information found	Researching	Unresolved
Septic Forms	Septic forms are recorded in numerous places/database/binders/Excel	Researching needs for future reporting	Unresolved
Access Databases	Need to be cleaned up to run more efficiently	Continuing to address as time allows	Unresolved
PA Dept of Revenue	Missing payments/late fees not resolved as of March 2023 from December 2022	Contacted PA Dept of Revenue	Unresolved
Aflac	Previously being taken out of employee paychecks pre-taxed	Rep stated only if cafeteria plan, still researching	Appointment with Heidi Cook, Rep
	Significant Items		Unresolved
Found escrow check dated January 12, 2022, in petty cash box for \$15,500 not deposited	Project for escrow was completed incorrectly, can't correct it with no escrow	Still researching	Unresolved. Asking advice from Solicitor
Petty Cash	2 nd petty cash from scrap metal not disclosed previously to public, not in budget as a line item/circumventing approved \$100 petty cash approval from BOS	Ms. Robison/Manager reported to Supervisor Weaver and Supervisor Mattos	Unresolved/Any payment for scrap metal will be received with a check/no cash and included in the budget/Referred this to Solicitor and SEK

2022 Audit	SEK conducted Audit for 2022 in January 2023, completed March 13, 2023. Found 1098 INT forms that were not given to SEK.	Rebecca Bradshaw refused to sign 2022 audit March 13 and March 16, 2023	Unresolved
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- No written completed processes causing extensive research, also conducting in-person meetings for resolution.
3. Personnel – Ms. Robison shared Ms. Stacy Wiseman Zorbaugh’s qualifications with the Board of Supervisors and recommended her to be promoted to the vacant position of Treasurer. This is in addition to her current position and responsibilities of Assistant Secretary. Ms. Wiseman Zorbaugh is also bonded. Motion made by Supervisor Mattos and seconded by Supervisor Fickes to appoint Ms. Stacy Wiseman Zorbaugh as the Assistant Secretary/Treasurer. Supervisor Dockery opposed. Motion passed 4-1. Ms. Robison stated she does not anticipate having to hire another Administrative Assistant to replace Ms. Wiseman Zorbaugh. Ms. Robison also asked for an increase to her salary for her Manager/Secretary position. Motion made by Supervisor Mattos and seconded by Supervisor Fickes to approve the salary increase. Supervisor Saylor opposed. Motion passed 4-1.
 4. Motion made by Supervisor Mattos and seconded by Supervisor Fickes to abolish the current pay scale raise schedule and approve or deny raises based on performance and the labor market. This will be reviewed during the Board of Supervisor’s yearly budget meetings. The employee’s performance evaluation will be completed as per the Warrington Townships Procedure Policies. Motion passed unanimously.

Review Budget

Motion made by Supervisor Fickes and seconded by Supervisor Mattos to approve all invoices and payroll for the total of \$129,354.17. It was noted that accrued sick time payout for Rebecca Bradshaw of \$38,784.48 was included in this month’s payroll expense. Motion passed unanimously.

Road Crew – Mike Deardorff

1. Heavy Equipment – a 5-year replacement plan has been submitted by Road Foreman, Mike Deardorff. For 2023, the following was recommended: Replace 2005 Kodiak dump truck with a new truck. Trade in the 1978 John Deere 444 Loader for approximately \$5,000 on new / used Backhoe for approximately \$91,000. Motion made by Supervisor Weaver and seconded by Supervisor Mattos to approve this. Motion unanimous. Keep existing Backhoe for yard Machine, replace sweeper with new that will fit 2020 John Deere 6105E Tractor. De-commission JRB-QC9 Broom due to age and repeated breakdowns. Funding for this equipment would come from ARPA Monies. The BOS requested pricing/ quotes for the Kodiak and Attorney Linsenbach is to research bidding requirements for the used backhoe. Specs for backhoe and Kodiak to be reviewed at next month’s meeting. Motion made by Supervisor Mattos and seconded by Supervisor Dockery to approve the \$21,000 cost for the sweeper attachments to come out of ARPA funds. Motion unanimous.

2. Garage – Upgrades to the garage are completed.
3. Update on culvert plan – Mike completed survey and will be working with CS Davidson to get data entered into system.
4. Update on buildings – no current problem with the roof.
5. Meeting Room – Powder beetle bug problem. Mike received 2 quotes for extermination and is checking on the price discrepancy.

Code Enforcement – Eric Swiger

The report was distributed and there were no questions. Warrington Sporting Clays is to meet with the neighbors regarding their concerns. Mr. Swiger and a representative from Warrington Township will be at the club to measure sound and look at possible solutions to the concerns April 24, 2023.

Solicitor’s Report – Attorney Linsench

1. Comcast Cable TV –in negotiations – hope to have for areas that don’t have Comcast.
2. Vail Resorts – Amusement Tax – ongoing.
3. Trash Contract – Putting together bids for advertisement after questions clarified. Requesting 5-year agreement, with exit clause for performance.
4. Zoning – RE-zoning request for Squire Gratz. The Planning Commission will hear this request and make their recommendation. Then this will go to the Board of Supervisor’s meeting. The Zoning Hearing will be moved to the Wellsville Fire Company May 30, 2023, at 6:00 p.m.

Engineer – Terry Myers

1. 2023 Material Bids – Contract No. 1 - double yellow and single line painting – Per the recommendation of the Road Crew Foreman that an extensive scope was not needed at this time, the motion was made by Supervisor Weaver and seconded by Supervisor Fickes to not move forward this year with the double yellow and single line painting for the expense of \$106,000. Supervisor Dockery opposed it. Motion passed 4-1. Contract No. 2 - Motion made by Supervisor Mattos and seconded by Supervisor Saylor to accept the bid for asphalt from York Materials Group in the amount of \$65,080. Motion unanimous. Contract No. 3 - Motion made by Supervisor Mattos and seconded by Supervisor Saylor to accept the bid from York Building Products in the amount of \$56,155 for stone, for FOB job site. Motion passed unanimously.
2. FEMA Project Bids - Received bids that were significantly higher. Contacted FEMA for response to questions. Tabled at this time. CS Davison is looking into it.
3. CDBG ADA Improvements - Two possible projects, 1 large unisex restroom and one ADA restroom. The Building Committee is assessing.

Supervisors

1. Supervisor Weaver - Executive Image submitted a quote to upgrade meeting room IT capabilities to enhance township meetings. This would allow the public to view the documents and plans being reviewed at Township meetings and to also accommodate township meetings with the ability to remote in with Teams/ Zoom. Proposal to include monitors, microphones, recorder, and sound. Motion was made by Supervisor Weaver

and seconded by Supervisor Mattos to accept the bid from Executive Image in the amount of \$12,197.72 for this project. Funding for this project to come from ARPA Funds. Motion passed unanimously.

2. 2022 SEK Audit – For unknown reasons Rebecca Bradshaw, former Manager / Treasurer refused to sign off on the 2022 Audit. Discrepancies were found on handling of salvage money from the salvage yard. Attorney Linsenbach advised Supervisor Weaver to sign the required revised letter from SEK after adding verbiage about the inappropriate handling of funds from the salvage yard.
3. Supervisor Fickes – nothing currently.
4. Supervisor Mattos stated we should look into limiting the amount of sick time that is allowed to be carried over from year to year. It is understood that the practice was used due to the absence of an employee short / long term disability plan. We should look at options for the Township employees for the future. The Township is researching short-term and long-term disability for employees.
5. Supervisor Dockery stated that he will be attending the PSATS Conference next week and will look into playground equipment also. He also had a copy of the York Adams Tax Bureau audit since he is the representative for the Township.

Committee Reports

1. Road Crew Committee – discussed previously.
2. Wellsville Fire Company – no update
3. Trash Committee – discussed previously.
4. Building Committee – no update

ADJOURNMENT

Motion made by Supervisor Saylor and seconded by Supervisor Dockery to adjourn the meeting. Motion passed unanimously.

Secretary