

**BUDGET COMMITTEE  
TOWN OF PEMBROKE, NH  
December 21, 2023 at 6:30 PM**

**FINAL**

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The relative start time of each agenda section is noted below.

Mark LePage, Chairman, called the meeting to order at 6:30pm.

**I. Attendance**

Budget Committee Present: Mark LePage, Gerry Fleury, Clint Hanson, Gene Gauss, Brian Seaworth, Peter Gagyi, Louis Caron, Matt Miller, Jason Mayeu, Jennifer Miskovic (formerly Johnson), Sue Whitbeck

Budget Committee Excused: None

Budget Committee Not Present: None

**II. Approval of Minutes: December 7, 2023 [00:08]**

Clint Hanson made a motion to approve the minutes of December 7, 2023. Jennifer Miskovic seconded the motion. Motion passed 10-0.

**III. School Budget Update [00:32]**

Mark LePage explained that there would be a discussion surrounding the School Budget during this meeting. Gene Gauss handed out a budget summary to the Committee which including preliminary numbers. This summary specifically noted large increases in the budget. Gene also passed out another sheet with potential budget cuts for the year for reference which represented the most recent proposed cuts. The Committee also received their budget packs, which were not specifically reviewed in any detail during the meeting.

In reference to the proposed budget cuts, Gene noted that the Pembroke Hill School and Three Rivers School math coaches will not be a cut in the proposed budget as noted on the list. Because of this, line 86340 (All Schools Misc. Fringes) will change due to retaining these positions. Math coaches were grant funded in previous years, and this will be the first year that the positions are to be funded by the Town. The School Board referenced standardized testing scores and spoke with the administrators about how the coaches are being integrated into the schools. These positions are not specifically working with Special Education (SPED) students, but work with the total population. Although the Board has made some cuts to regular education, they received feedback that this would be too large a cut from school administration. It was mentioned that Dr. Morris, headmaster at Pembroke Academy, stated that Pembroke Academy has more Pre-Algebra classes than ever. Students not ready for high school Algebra when entering the school typify participants in those classes. The positions were retained based on this information.

Gene then talked about the SPED program feedback that he sought from school administrators in prior weeks. He asked that they identify any redundancy or waste coming out of these programs. The administrators were unable to identify any instances of this to the School Board. Jess Bickford, Director of Special Services, is planning to come to the next School Board Meeting on January 2, 2024, and to the Budget Committee Meeting on January 11, 2024. There will be a presentation that will include possible reductions. SPED is currently 40% of the proposed budget and is used by 10-12% of the school population. Peter Gagyi asked if there is an increase year over year in SPED as a percentage of the budget. He also asked if the Committee can be provided a range of numbers of students enrolled from the last five years. This would help identify trends. Gene stated that there has been an upward trend since COVID, not only on the academic side

of things, but also because of social/emotional issues. This is impacting the SPED programs. He stated that Jess will explain further at School Board Meeting, as well as the Budget Committee Meeting.

Gene continued to explain the budget is increasing \$3.6 million currently. If the proposed budget cuts of approximately \$400,000 are included, the budget will be brought down to an approximate \$3.1 million to \$3.2 million increase for the year. Peter pointed out that there would be additions based on Warrant Articles. Gene acknowledged this and said that they are not available yet. He said that the paraprofessionals ratified their contract on Monday and although the Warrant Articles were not yet available, he did have the costs associated with that. The contract details are as follows:

- Four Year Contract
  - Year One - \$187,750
  - Year Two - \$96,963
  - Year Three - \$93,581
  - Year Four - \$91,126

Some of the savings in overall budget was derived from this contract. The paraprofessionals sought \$500,000 coming into negotiations. Peter then asked what type of pay increases they received as a result of the negotiations. Gene stated that there were health insurance plan savings of \$22,000. This was because they are now on a different plan and wages were increased to comply with Affordable Care Act. Currently, there are five paraprofessionals needed at Hill School, six at Three Rivers and five at Pembroke Academy. Starting pay for paraprofessionals ranges from Step 1 at \$19.50 to Step 5 at \$21.50. This is up approximately \$3 from the previous wages. In subsequent contract years, they will see an increase between \$1.50 and \$2 per hour. In 2027 – 2028, the last year of the contract, the salary would be between \$24 and \$26. These increases get us to the state average. Some of the paraprofessionals have Registered Behavior Technician (RBT) Certification. This allows them to work solely with the SPED population. They are not classroom aides but are SPED professionals.

Sue Whitbeck asked if the pay is the same at all schools and Gene confirmed that it is. Gerry Fleury asked if the School Board had ratified the paraprofessional contract yet, and Gene confirmed that it had been ratified by the School Board, but he was unsure of if it had been signed by the full board. Gerry mentioned that the contract language should be public information and Gene stated that it was. Matt Miller asked what the total paraprofessional population is currently and Gene referenced the roster in the budget pack to locate the information. Matt inquired if paraprofessionals only work with SPED students. Gene explained that they are in every classroom. They may stay in one classroom for a day depending on where they are needed or they may move from classroom to classroom. They may follow a specific student and this would depend on the circumstances. Sue added that they are there to meet specific goals written in 504 Plans or Individualized Educational Plans (IEPs).

Gerry referenced the cut sheets and asked if the cuts were included in the budget packs received by the Committee. Gene confirmed this except for the math coaches spoken about earlier in the meeting that have been taken off the list. Gerry then asked if the paraprofessional contract numbers include fringe benefits. Gene stated that they are supposed to be included. Gerry then referenced the draft budget dated November 21, 2023. The new proposed budget shows a reduction of approximately \$214,882. He stated that this shows that some effort has been made to reduce the budget. Gerry extended his appreciation for the effort.

Gene began talking about the administrators being asked to produce further proposed cuts ahead of the Town Meeting being that there is a possibility that the proposed budget won't pass. The intent is to avoid affecting regular education as much as possible. They are currently looking at co-curricular activities as a possible avenue if additional cuts cannot be identified. This is being done not as a scare tactic, but to protect the academics of the school. Co-curriculars could be sports, band, chess club, etc. Gerry mentioned a stipend for the Dungeons and Dragons Club and asked if we need to pay for something like that. Sue commented that it is a very tactical game and that it may reach some children. Clint pointed out that if a staff member is present, the town must pay for the co-curricular. Gene stated that they have looked at activities with low involvement activity as possible cuts. Overall, co-curriculars make up about a \$500,000 cut if that were to be the decision.

Jen Miscovic then inquired about what happens if the budget is not approved at the Town Meeting. She referenced Senate Bill 2 (SB2) and stated that in a non-SB 2 situation that last year's contracts would have to be used. Mark replied that someone would have to make a proposal for a new number. Gerry used an example from another town where someone proposed a budget cut of 50%. If that 50% budget cut was approved by voters at the meeting, the budget would have to be amended to reflect that 50% cut. The example town had to call a special school district meeting to bring the town back together to come up with a budget that everyone could agree to which was sufficient to run the school. Mark stated that if there is a motion on the floor and it is seconded, then there is discussion and then there is a vote. There will be more motions until there is a number that passes. The budget can go up or down in this process.

Matt inquired if the school board would be prepared for a situation where there was a vote for a flat budget year over year. He wanted to know if a good and quality education could be provided under these circumstances. Mark added that there would have to be significant cuts in the schools because of the contract increase requirements. Gene provided contractual implications to the budget on the summary sheet. There is about 12-15% of the budget that can actually be worked with without sending out pink slips. Matt spoke about how important it is to be prepared for different scenarios. He felt as though this preparation should be done in case there was a scenario at the Town Meeting like those discussed. Gene stated that these discussions will not be held until after the public hearing once they get input from residents. He noted that a lot of the budget is out of their control. He used the example of transportation from the last meeting. There is nothing that can be done to change that number. The only thing that can be done in that situation is the cutting of co-curriculars or handing out pink slips. The School Board's policy on class sizes would then need to be looked at with the decrease in staffing. This would affect regular education students. Clint Hanson said that in his 24 years on the School Board, there were 20 years where cuts needed to be made. This meant less staff for regular education. Cuts were not made to contracts or SPED. Sue noted that she believes the budget has been reviewed more than once by the SAU and at each school level. She stated that after co-curriculars, it will be music, physical education, and art, and then will be regular classroom teachers. There is not enough room to make any other decisions. Clint gave an example that music was cut one year at all levels. Gerry mentioned that it is dangerous to be prepared with a deep list of budget cuts because someone might say it can be done since you were prepared with a leaner budget. Gene stated that there will be a plan, but there will be nothing definite. He stated that conversations will be had depending on input at public hearings. Clint added that Pembroke's share of the SAU cost distribution is at 40% and in the past has been as high as 44%.

Gerry asked Mark if he had circulated the communication from David Jodoin on the town's stance on changing the time of Town meeting from 10AM to 9AM. Gerry explained that the Selectmen were concerned that there was not enough advance notice to residents of a change in time. The town would be willing to entertain a time change for future meetings. They would use things like stuffers in tax mailings. Mark stated that it is the Selectmen and the School Board that sets the times of the meetings. The Selectmen decided on Wednesday night that they would keep the time the same. Clint stated that an advisory motion can state that this would take place in the following year.

Gerry had an advance question sent to the School District regarding Pembroke's allocation of SAU costs for the School District Budget versus the other towns. Amber Wheeler sent a reply to Gerry that noted that the schedule is in the budget packs that the Committee received at this meeting. A reassessment year is coming up, which may change the allocation. According to David Jodoin, Pembroke's allocation is going to increase due to property valuation unless other towns adjust accordingly. Gene added that we are at over \$1 billion valuation and that increased the Town's share \$160 million. If we go up another \$200 million, because of valuations being up, we could see a large increase in Pembroke's share of the SAU cost allocation. Clint added that the formula used to calculate the allocation is in the statute. Brian Seaworth stated that the Department of Revenue Administration (DRA) has been adjusting the Town's numbers and telling the Town that the numbers are off. This is how we know there is going to be a large increase and that a valuation is needed. Clint brought up that we continue to use last year's valuation numbers in the current budget. This then leads to the Committee's calculation for tax impact be 2% to 2.5% higher than it is.

Louis Caron asked what the letters ESSER (Elementary and Secondary School Emergency Relief) noted on the school cuts sheet stands for. Gene explained that it was COVID funding and that it needed to be spent by September 30, 2024. On the cut list, anything that has ESSER next to it is not being cut, but instead paid for by those funds. Next year, there will not be ESSER money for those lines. This may result in them being cut next year. Peter asked if the totals on the cut list were then incorrect. Gene explained that they were not incorrect as those activities were being funded by a different

source and would not be funded by the town. Matt agrees with Peter because those activities and line items still exist. He believes that it is misleading because they are not actually being cut and will need to be expended or cut the following year (2025-2026). Gene used an example of Chromebooks starting as a grant. Now they are in the budget and the Town is paying approximately \$170,000 out of ESSER funds to continue the program. Mark added that this can be described as offsetting revenue for this year and next year there will not be that same revenue. Gerry added that it can be referred to as an alternate revenue. This would be the same for trust money. Matt inquired more about ESSER fund impacts and the lack of funds the following year. Gerry emphasized that the money would lapse if it wasn't used. He explained that the lines are simply being deferred to the following budget year. Gene clarified that they were looking at the 2024-2025 school year budget currently.

Mark concluded by asking if a spreadsheet could be sent out at some point. Gerry pointed out that this would be counterproductive as they are still looking at numbers and there may still be adjustments. Patty and Amber will be attending the meeting on January 4, 2024 and Jess Bickford will be attending the January 11, 2024 meeting to present on the special education budget. Mark asked that she be prepared to talk about what they are doing to control costs and how it is being done so that the Committee can feel comfortable with the numbers.

#### **IV. Other Business [45:21]**

Mark started with updates from David Jodoin, first with warrants. There will be an article to create a new Special Revenue Fund for Pembroke EMS. There will also be an article on elderly exemptions due to the anticipated valuation increases and the affects that will have on property tax. David also confirmed Hooksett property values went up as follows: residential went up 71%, commercial/industrial went up 17% and 13%. There will also be an article for a New Hampshire Department of Environmental Services (DES) grant for Memorial Park in the amount of \$152,000, which he believes will need a ballot vote. This will be handled like a bond and will require a hearing. He believes the Electric Trash Truck will also require a bond hearing. The Town is still working with DRA on the truck and is finding out if it needs to be handled like a bond and if bond council will need to be secured. Bond council will add about \$5,000 of legal fees. VJ Ranfos is also looking into cost to see if the number in budget includes the extended warranty. Lastly, there will be a reduction for the Pembroke 6-month Ambulance Service. The Selectmen voted to purchase some equipment and supplies from this year's Fire Budget in the amount of approximately \$40,000. Selectmen will see the draft article on January 3, 2024 and the Committee should see the article by January 4, 2024.

Mark may not have tax sheet for the meeting on January 4<sup>th</sup>, 2024, but may be able to have an estimate. There are two pieces of information that he cannot get from a direct source. The first is credits for overlay that are applied to overall town revenue number because that comes from DRA. He went back five years and came up with a number to use. That figure comes out to the approximately amount in the budget binders for revenue minus \$250,000 (\$257,000 this year). The other number that he does not have a source for is the total assessed valuation. The numbers in different versions are located on DRA websites. Mark stated that he is more comfortable with what the Town Administrator estimates. Clint added that if you go back through the history, the percentage increase in taxes is always inflated because the town does not change the number from year to year. Mark feels that next year's valuation will correct this. Gene inquired as to which year Mark is looking for a number for. The valuation the School Board is using is \$1.1 billion. Gene is concerned that it doesn't match. The Committee is using \$794 million. This valuation used by the committee for the past 5 years is as follows: \$794 million (2023), \$794 million (2022), \$789 million (2021), \$770 million (2020), \$761 million (2019). Gerry added that if you add up all the assessed value on the tax bills sent out, it will equal this number. Gene asked where the SAU gets their number. Mark said that DRA has different numbers on their websites. David is concerned about abatements from businesses like Associated Grocers and utility abatements. Clint stated that by using the lower number, it eliminates the chance that the total valuation number will go down year over year. He thinks that the SAU picked a number that all parties in the SAU agreed to. Amber may be able to clarify this. Brian added that the town has been conservative because it is hard to compare to prior years when valuations increase and decrease. This eliminates confusion on whether valuation has changed, or tax rates have changed. Clint noted that the valuation has not gone down in the past ten years that he has been doing this. Gerry can calculate his June tax bill by adding June and December bill and divided by two. The new increases will affect the December bill for the following year. He is concerned about the fairness of assessors and what percentage of the tax burden he will be paying as a taxpayer. Mark added that if the split between residential and commercial changes, that could also affect the taxes residents pay. Gerry then spoke about how the

assessment should show increases for both residential and commercial and it, in theory, should even the burden. That, however, is not true based on the Hooksett numbers detailed earlier in the meeting that showed a much larger increase in residential values. Jason wanted to point out that he agrees with Gerry and Brian that the impact sheet will show inflation in the per thousand rates. He understands David's reasoning in keeping the number the same, but it makes it more difficult to sell that number to residents. Gerry voiced that if the valuation isn't conservative, it will be an issue if it is overstated. Mark believes that if the number was to change, it would need to be from a definitive source.

Gerry then stated that he had ask for the audits of the Pembroke School District approximately a year ago. He did not receive the audit until recently. He reviewed the audit and found things that were very alarming. The Committee is being asked to approve a budget that is compiled largely by school administration. The budget is currently \$33 million. It was discovered that audits were not being done. Gerry had compiled information that he was prepared to take to the SAU Executive Board. The meeting was cancelled thirty minutes prior and Gerry was notified by Gene. The agenda items have been continued to January 10, 2024. In Gerry's opinion, this may be too late to consider. Gene corrected the record that the meeting will be held on January 13, 2024. Gerry continued noting his experience with audits. He explained that the cover letter done by Plodzik and Sanderson, dated September 27, 2023, contained opinions of the auditors and that an audit can be qualified or unqualified and modified or unmodified. A qualified opinion means that "the financial statements contain material misstatements or omissions. Readers should regard the statements with caution." A material misstatement could include a large error upwards of tens of thousands. The food service fund received a qualified opinion on a \$763,000 budget. Every set of financial statements consists of a lot of information, and it contains financial information that is provided to the Department of Education (DOE) and DRA. This information is compiled and conforms to the standard format used by all municipalities in reporting. At the top of those financial statements, there is a section known as the Management's Discussion and Analysis (MDNA). In 2017, Pembroke had this section present. On this audit, it has been omitted. The audit also noted that "the accounting principles generally accepted in the United States of America require (the MDNA) to be present to supplement the basic financial statement...". Audits also may include a separate letter identifying significant deficiencies. There was a significant deficiency letter on the most recent audit. It was identified that the checking account was not being reconciled until the end of the year. Also, Gerry spoke about the treasurer position and its responsibility. They should have absolute control over the cash accounts and do their own bookkeeping. It was found that there are administrators in the SAU that can authorize the distribution of cash. Other issues noted on the audit were lack of segregation of duties and individuals within the business office have online access to the operating bank account including the ability to transfer money between accounts or issue debit cards. The auditors strongly recommended limiting this access to the Treasurer and Deputy Treasurer. The Treasurer should be handling all banking responsibilities and all the reconciliations. Gerry brought up his concerns about the audits results as it pertains to a \$33 million budget. He believes that there is a management error in deciding that they are not going to follow proper procedures, or that they do not know that it needs to be done. Gerry also noted his 15 years of experience as the Treasurer for SAU 53 in the past as a basis for his opinion.

Gerry did some investigating into how an audit is done. There is a packet that the school district is supposed to fill out each year. They had this in 2019 for 2018 when the audit was never completed. When the auditors came in, the paperwork was not complete, so the audit could not proceed. That carried on from year to year. Gerry spoke about the paperwork in more detail and specifics of the food service audit, which received the qualified opinion. He stated that this was not in the purview of the Committee, but he was planning to bring it to the SAU Executive Board. He had planned to provide a lot more detail. He did attend the SAU Budget Meeting and asked questions about the organizational structure and found out that they wanted to add a position. It was suggested that this person help with getting caught up with the reconciliations. He again stated that administrators should not be doing reconciliations as it is the job of the Treasurer. The Treasurer had to be appointed since no one ran for the position. He is unsure if they are fully aware of their responsibilities. He is concerned about the credibility of the budget due to these findings. He stated that there will be some reluctance from him to trust the numbers. This is why he asks for the audits yearly.

He then brought up another prepared question. He wanted to know how the audits would be paid for. He was informed that the funds had been encumbered. He brought up encumbrances since 2019 and he questioned if this should happen for time periods exceeding one year. This may end up being another audit observation.

Gene spoke about the upcoming January 10, 2024 SAU Board meeting and assumed that Gerry would be in attendance. He stated that Patty Sherman, Jack Fitch, who is the superintendent from the other three districts, and Amber would be there, but inquired who else needed to be there. He asked if the treasurer should be there. Gene said that he read the 2020 audit and not being an auditor thought that “qualified” meant a positive audit. He saw the deficiencies but trusted that they would be taken care of based on the report and corrective actions noted. The SAU Executive Board meeting that was cancelled was supposed to deal with the audits and the deficiencies, but they thought that they were best practice deficiencies. Gerry referenced the letters from Patty to the Board that say that the new position is supposed to be catching them up. According to Gerry’s understanding, this should not be the case.

Gerry then spoke about the Treasurer and that they worked for an audit firm (Vachon, Cluckay and Company). Gene stated that she is relatively new and that she was appointed at the end of the school year last year. She may be doing the audit responsibilities and not looking further into the audits. Gerry said that she would be taking a risk lending her name to the checks and not digging deeper. He also looked into the salary of the treasurer and found that it was only \$4,000 per year. He stated that the town should be paying \$25,000 and putting certain demands on the position.

Sue asked Gerry if the SAU is required to respond to the audit. Gerry said it is included in the audit reports. He stated that this is not a surprise to the SAU. He referred to “lip service” from management. Sue asked if there were any ramifications or consequences. Gerry used the example of picking up a newspaper and seeing a local treasurer indicted on fraud charges being the way that things get corrected. He does not have reason to believe this is the case in Pembroke. Clint stated that it usually comes down to the treasurer. He said that the only thing that the SAU can do is set up some type of liaison with the Treasurer to get them the information that they need. The Treasurer is probably not as familiar with what is necessary as they should be, although he thinks that since they work for an audit firm, they should know what is necessary. Mark added that they were effectively hired by the SAU or School Board. Sue asked if they got a job description that was accurate. Gene stated that they appointed the treasurer based on their pedigree and what they said their job was. He asked if they need the treasurer at the meeting. He wanted to know if the consultant should be there. He wants to make sure the Gerry gets the answers he is looking for since the Executive Board are not auditors. Gerry said he would like the person who is in charge and has the final say to be present. He cited a reference to President Harry S. Truman who had placed a sign on his desk indicating that the “Buck stops here” and he recommended that whoever’s desk that buck stops at for Pembroke audits be present. Mark suggested that the treasurer should be there since there seems to be deficiencies in that function. Gerry stated that he feels uncomfortable bringing this matter forward as he was not expecting to see these types of results. He did not think any section of the audit would be qualified. He said that the administrators should make sure that this shouldn’t happen and ask the boards for additional resources if necessary. Sue then asked if that was the oldest audit. Mark said that it was the most recent. Gerry added that 2017 is available and 2020 is available (2018 and 2019 are not available). Gene thinks that all the audits are available on SharePoint. Mark asked if the results were presented to the School Board and Gene stated that they were not and have not been since he has been on the board. Mark directed the question to Clint and Clint stated that when he was on the board, he would ask for them and if there were qualified, he would question them. It does not however, automatically happen. Gerry stated that good practice would be for the elected board to hear directly from the auditors. This would give the opportunity for them to ask questions. Mark is concerned that no one said anything to anyone about these audits. Gene stated that they have gotten the results recently and current meetings have been taken up by the budget. He stated that he has been on the board since 2018 and he was on the board with people who had been on the board for many years. Aside from Gerry bringing it up, he had no idea that this was supposed to be presented to the board. The board has not asked for it to be explained thus far, but he stated that they do need to start doing that. Mark is concerned that SAU management has not brought this to the SAU Board. Clint asked if other districts have missing audits. Mark said that they are all missing audits. Clint thinks it would be good to have the auditors come and explain the audits. He assumes that at the moment there is a group of consultants telling the SAU what should be happening as opposed to what happened. They are useful for reorganization, but not day-to-day execution. He suggested a job description for the treasurer role. Gerry asked for an organizational chart and job descriptions and only got the organizational charts. It does not appear that there are job descriptions. He stated that an outside organization would be writing them. Gerry attended an SAU Board Meeting and made them aware of it. He does not think that an outsider should be dictating the responsibilities of positions. The person in charge should know the roles and responsibilities of the people that work there. They should know that there are no overlaps and that there is proper segregation of duties in place. Clint pointed out that if they do not know, they would reach out to a consultant which is very common at all levels.



Gerry's concern is that there are key things that have gone un-addressed, and auditors have pointed it out. He believes this should be fixed now as opposed to later. At that point, he would feel more comfortable with the budget.

Peter stated that after Gerry and he showed up for the meeting. He said there were multiple people there and that someone should be concerned with audits. He stated that the Budget Committee shouldn't be doing this, it should be the School Board. He said he should not have to go there with a Right-to-Know Request. Gene said that the Pembroke School District specifically has been talking about it and trying to get updates. He said that there is a history of quick SAU meetings and this year the SAU Executive Board is attempting explain things in more detail. He spoke about the fact that they should have asked to be presented with the audit in addition to the questions they are asking. He does not think that the information is getting to the individual school boards in their respective towns. Peter finds it hard to believe that no one cares about the issue despite it being brought to the meeting by Gerry and he. Mark suggested that the Executive Board reviews it's charter and what they are responsible for. He feels it would be good to bring up at a meeting.

Audience attendee and Select Board member Rick Frederickson was allowed to speak. He spoke about Allentown knowing that they had missing audits because they had to do them to get the bond for the new school. Mark said that priority was given to Allentown, but they only needed them through 2020. Only one or two were missing. Rick's point was that they knew they were all missing at that point. He wanted to know if the SAU has a treasurer. He was told that there was. He asked if the SAU board gets performance reviews for the people that work for them. Gene said that there are goals set. Rick stated that there are some levers that can be pulled. Gene stated that audits were not put on the goal list of the Superintendent because he was unaware of them. Rick said he is looking for some accountability, not in the form of a punishment, but knowing the role. Rick read the audit too and stated that they did not seem to take it seriously. Peter stated that he sent out the 2021 audit to the Committee and wanted to make sure everyone received it.

Jen asked whose job it should be that these things are being taken care of. Mark said the Superintendent is responsible. Gerry stated that the Treasurer can stop payroll if things are not being done. Rick stated that since there are two superintendents, there may not be a clear line of responsibility. Gene assured the Committee that Patty is in charge of the SAU. In addition to overseeing the whole SAU, she is responsible for Pembroke and Deerfield and Jack is responsible for Allentown Epsom and Chichester. Patty is the head of the SAU.

Mark acknowledged that some of the topics are outside the purview of the Committee, but that they are important. He stated that he is looking to Gene to carry this forward to the School Board and the SAU. Gerry wanted to reiterate that he asked for the report because he wanted to have confidence that an outside organization has made sure that everything was in check. When he found it was not, he felt it necessary to bring it to the Committee's attention.

## **V. Adjourn: [01:41:31]**

Clint Hanson made a motion to adjourn at 8:11 PM. Jen seconded the motion, and it was approved unanimously.

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Mark LePage, Chairman

For more detailed information, the meetings are now taped and can be seen on [www.townhallstreams.com](http://www.townhallstreams.com) click on Pembroke NH and look for the day of the meeting under the month.