# SPECIAL MEETING
# COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION
**September 2, 2025 at 4:45 PM**

Vice Chairman E. Sapienza called the meeting to order.

The Clerk called the roll.

Present: Aldermen E. Sapienza, Vincent, O'Neil, T. Sapienza

Absent: Alderman Terrio

Messrs.: J. Pelletier, S. Wickens, K. LeBlanc

**1.** Communication from Julianne Pelletier, Independent City Auditor, advising of her selection of CliftonLarsonAllen (CLA) to perform audits for the City of Manchester for Fiscal Years 2025, 2026, and 2027, with an option to renew for Fiscal Years 2028 and 2029.

Alderman E. Sapienza: I am concerned because of recent news in Claremont and now Pittsfield being a million or more off the cliff kind of raises the issue of auditing. So, we, we do audit ourselves and everything here is square. I mean, this has your endorsement?

Julianne Pelletier, Independent City Auditor: What was your question?

Alderman E. Sapienza: Well, my question is, do you have any input on this? Auditing is a very important issue.

J. Pelletier: Yes. We went we put out an RFP. We had a selection committee of six people. The director of finance, the accounting manager, an attorney from the solicitor's office, the CFO from airport and the director of finance and administration of waterworks.

Alderman E. Sapienza: Okay. Terrific. I'm just interested in only just auditing ourselves. It's very important. So, it can't be overstated. Does anybody else have any questions, comments or concerns regarding this item?

Alderman O'Neil: Is this the firm that's been doing our work?

J. Pelletier: No, it is not.

Alderman O'Neil: What happened to the firm that's been doing our work?

J. Pelletier: They submitted for the proposal, but they did not win. And they have not finished our audit from FY 24.

Alderman O'Neil: That gentleman comes before us and he presents very well to the board and, so I was surprised on that.

Alderman E. Sapienza: Did you say we're still waiting for the audit from fiscal year 2024?

J. Pelletier: Yes.

Alderman E. Sapienza: Okay. Is there anything we can do to speed that along?

J. Pelletier: They just came back to us with some more information that they needed about two weeks ago. I believe that that has been turned over to them.

Alderman E. Sapienza: I got to admit, had Claremont not been in the news recently, and now, I guess, Pittsfield being anywhere from 1 million to 5 million in the hole all of a sudden, I probably wouldn't have asked as many questions about this particular item. I mean, it says informational purposes only, no action required. But I'm kind of more interested in this than I normally would be. Any light you can shed on it would be appreciated.

Sharon Wickens, Finance Director: You should be concerned when you read that kind of thing in the paper. That is not Manchester. Manchester's finances are in very good standing. The issue with this particular auditor that we had, they were bought by a bigger firm in November. Nothing we could do, and we get stuck in these queues for review process. I mean, they've had everything. We do have the audit. It's the CIFA, which is the the grant side of the reporting that we still don't have. We're supposed to be getting it any day. There's nothing the city can do to speed it along. We are in this queue that we can't seem to get out of. It's a review process from the new firm, which was, you know, one of the reasons we went to a different firm. Nashua still does not have their audit. We are not alone. They use the same auditor, but I'm not used to that. I'm used to having an auditor, an audit timely. And I'm used to coming in front of this board timely, and I can't do that this year and it's out of my hands. But like I said, Concord is in the same boat. Nashua still doesn't have their audit. They finished Concord. And this is the same auditor.

Alderman E. Sapienza: But your expectation is that there's not going to be any red flags anyway. You're giving them the data?

S. Wickens: No. We received the main part of the audit. And any findings that they had, you've seen them as well. They're just kind of minor procedural, maybe policies could be tightened up. Little things like that. But it's nothing alarming. There's no discrepancy of money or anything like that.

Alderman O'Neil: We've only had two auditing firms in many, many years. Scott Bassett's one of them. I can't remember what company he was.

S. Wickens: So, the recent one is Scott McIntyre. He was Melanson, and then Melanson was purchased by Marcum. We really didn't have any issues, but when it was purchased by CBIZ, it's just not working. I love Scott. This is outside of his control. This is a review process by CBIZ.

**2.** Update on the City's Revolving Loan Fund.

Alderman Vincent: Is there anything that stands out?

Kim LeBlanc, Financial Analyst II: There was a loan that was paid off recently, so I'll highlight that because that's good news. Loan number 6, 844 Elm Street. They were paid in full now. And there are two new loans under MDC, so loans eight and nine are brand new as of this month.

*On motion of **Alderman Vincent**, duly seconded by **Alderman T. Sapienza**, it was voted to accept the report.*

**3.** Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:

- Accounts Receivable over 90 days
- Aging Report
- Outstanding Receivables

*On motion of **Alderman O'Neil**, duly seconded by **Alderman Vincent**, it was voted to accept the reports.*

**4.** Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first month of FY26.

*On motion of **Alderman T. Sapienza**, duly seconded by **Alderman Vincent**, it was voted to accept the report.*

*There being no further business, on motion of **Alderman Vincent**, duly seconded by **Alderman T. Sapienza**, it was voted to adjourn.*

A True Record. Attest.

Matthew Normand

Clerk of Committee

*Meeting Start Time: 4:45PM*
*Meeting End Time: 4:53PM*
*Minutes Prepared By: Michael Intranuovo*