

**DOVER TOWNSHIP  
BOARD OF SUPERVISORS  
WORK SESSION MINUTES  
May 23<sup>rd</sup>, 2022**

The Dover Township Board of Supervisors Work Session for Monday, May 23<sup>rd</sup>, 2022, was called to order at 6:00 PM by Vice-Chairperson Robert Stone in the Dover Township Board of Supervisors meeting room. Supervisors present were Stephen Parthree, Rob Stone, Chuck Richards, and Michael Cashman. Steve Stefanowicz was absent with prior notification. Other Township Representatives in attendance were Laurel Oswalt, Township Manager; Trena Hall, Township Treasurer, and Brooke Scarce, Recording Secretary.

This meeting is being recorded for the purpose of minutes only.

**Audit Presentation by BSSF- Scott Henry**

Manager Oswalt indicated that representatives were present from BSSF to review the 2021 audit.

Scott Henry introduced himself and Devin Brown, Audit Supervisor. He thanked the Board for the time to present the highlights of the audit. In addition, he expressed gratitude to Mrs. Hall and Manager Oswalt as well as all other Township Staff that assisted with the process of providing materials and answering questions through the months of their financial review. These staff members are instrumental in making the process a smooth one.

S. Henry stated the Township is receiving American Rescue Plan Award funding in the amount of \$2.3 million. This money will be received in two tranches: half in 2021 and the other half in 2022. He referred the Board to Pages 4-17 which shows a quick snapshot of the year, it discusses the budget and the numbers in comparison to the following year. The information was put together by the Township staff, Hamilton and Musser, and BSSF. Pages 18 and 19 shows a balance sheet of the whole year. Pages 21-39 show the business funds for water, sewer, and the Dover Township Sewer Authority. Pages 30-31 show the cash flow statement. Page 56-58 shows the governmental funds. Page 59 shows the Water Fund. Page 80 shows the ARPA funding and the federal award. Overall, the Township is a great financial position with a strong surplus to sustain its AA- credit rating for the purposes of borrowing and funding capital projects.

Manager Oswalt stated the Township opted to spend the ARPA funding at one time. The money will be transferred to the General Fund and reimburse the Township for 2022 Police costs. The Township will also get more money from FEMA due to the damages associated with Hurricane IDA and a Hazard Mitigation Grant Program allowance for a third round of acquisitions on Pine Road. These are all considered federal funds. A single audit will be required in 2022 due to the receipt of more than \$750,000 in federal funding within one year. However, this will lessen the reporting requirements for the ARPA funds, making it more manageable for staff.

S. Henry stated that page 81 shows prior adjustments that were made for Eagle View Park. On page 81 it will also show the grants that the Township applied for within several departments. S. Henry noted that there was a material weakness mentioned in the audit, as the auditors were

unaware of a the \$605,000 in York County Stormwater Consortium Funding that was spent in 2020 but was not reimbursed until 2021.

Manager Oswalt stated this was Consortium money for the Eagle View Floodplain Sewer Relocation Project which was completed in 2020. However, the Consortium money was tied to the Department of Environmental Protection's Growing Greener Grant funding project involving the floodplain at Eagle View. We could not submit for reimbursement of those funds until the floodplain work was completed, and all payments were processed. The Board is aware that there were issues with the Department of Environmental Protection processing grant reimbursement requests during the Pandemic. Therefore, closeout was not requested, and Consortium Funds were not received until early 2021. Spreadsheets for all grants funds will be used in the future to track all grants to ensure that the auditors are aware of all funds received.

Vice-Chairman Stone asked the Board if they had any questions on the audit. Hearing none he thanked Mr. Henry for his time and attendance to review the audit with the Board.

**With no further discussion on this matter, Vice-Chairperson Stone adjourned the Work Session at 6:28 PM to be followed by the regular Board of Supervisors meeting at 7:01 PM.**

Respectfully submitted by: Brooke Scarce

Brooke Scarce, Recording Secretary