

**CAPE COD REGIONAL GOVERNMENT
ASSEMBLY OF DELEGATES**

APPROVED Journal of Proceedings - June 19, 2013

Speaker BERGSTROM: Good afternoon. Welcome to the Wednesday, June 19, 2013, session of the Cape Cod Regional Government, Assembly of Delegates.

I'll call this meeting to order. First, I'll ask if this meeting is being recorded by anybody but our staff and the hired recorders? No? Okay.

In that case, we will now begin with a moment of silence to honor our troops who have died in service to our country and all those serving our country in the Armed Forces.

(Moment of silence.)

Thank you.

We will now stand for the Pledge of Allegiance.

(Pledge of Allegiance.)

Speaker BERGSTROM: The Clerk will call the roll.

Roll Call (71.53%): Richard Anderson (9.15% - Bourne), Cheryl Andrews (1.36% - Provincetown), Ronald Bergstrom (2.84% - Chatham), Leo Cakounes (5.67% - Harwich), Ned Hitchcock (1.27% - Wellfleet), James Killion (9.58% - Sandwich), Marcia King (6.49% - Mashpee), Teresa Martin (2.30% - Eastham), Suzanne McAuliffe (11.02% - Yarmouth), Deborah McCutcheon (0.93% - Truro), Patrick Princi (20.92% - Barnstable).

Absent (28.47%): Christopher Kanaga (2.73% - Orleans), John Ohman (6.58% - Dennis – arrived at 4:10 pm), Anthony Scalse (4.55% - Brewster), Julia Taylor (14.61% - Falmouth).

Clerk O'CONNELL: Mr. Speaker, we have a quorum present with 71.53 percent of the Delegates present; 28.47 percent absent.

Committee of the Whole

Speaker BERGSTROM: Thank you.

I'll now need approval of today's Calendar of Business.

Ms. MCAULIFFE: Move Approval.

Ms. KING: Second.

Speaker BERGSTROM: Moved and seconded. Okay. Any additions or corrections? Hearing none. All those in favor, say "Aye." "Opposed"?
(Motion carried.)

Speaker BERGSTROM: You should have received a copy of the Journal of June 5th, 2013. Are there any additions or corrections to the Journal?

Deputy Speaker MARTIN: Move to Accept.

Ms. KING: Second.

Speaker BERGSTROM: Moved and seconded. All those in favor say "Aye."
"Opposed"?

Mr. CAKOUNES: Abstained.

Mr. PRINCI: Abstained.

(Motion carried.)

Speaker BERGSTROM: Now we have Communications from the Board of Regional Commissioners. I see Commissioner Doherty here. Welcome.

Communications from Board of Regional Commissioners

Commissioner DOHERTY: Don't be fooled by this pile; this is for the Charter Review later. We're all excited with bated breath waiting for the opportunity to go through that.

The County Commissioners had their meeting today. If you looked at our Agenda, we had further discussion with regard to clarification of language that the Commissioners want to make sure that we are understood with regard to, let's see, their position.

Hopefully, based upon the meeting today, we will have a more formalized content, and at our next meeting we will have a -- we will review that and have a vote on it and send it over to the Charter Review for consideration.

And with that, that was the essential main part of what we did today.

Speaker BERGSTROM: Yes. Marcia.

Ms. KING: Thank you, Mr. Speaker. Bill, then, could you clarify for me, did you not, as the Commissioner, sign a Resolution supporting the statements of the Special Commission to get rid of the Assembly and to convert the or change the Commissioners from 3 to 7? Didn't you sign -- I have something that I received that the three of you signed; is that not so?

Commissioner DOHERTY: That is true. However, it is the concern that the Chair and the other two Commissioners that perhaps there needs to be some clarification as to what exactly that meant, and that's what has been discussed during this period of time.

Ms. KING: Okay.

Speaker BERGSTROM: Suzanne.

Ms. MCAULIFFE: Yes. Last week, the Commissioners had a discussion in Executive Session about the ARC property. Can you tell me the reason for the Executive Session?

Deputy Speaker MARTIN: Like all Executive Sessions, it was properly noticed and it was for the purpose of discussing land acquisition or action with regard to that particular property.

Ms. MCAULIFFE: Okay. And that's covered by Executive Session?

Commissioner DOHERTY: It was properly noticed, and if you read the Agenda, the Notice and the Agenda, I don't have the exact language, but it specifically spoke to the reasons for the Executive Session.

Ms. MCAULIFFE: I'll check that because Executive Sessions are very specific.

Commissioner DOHERTY: Yes, they are.

Ms. MCAULIFFE: Thank you.

Speaker BERGSTROM: Anybody else? Bill, I read the Resolution that you gave us a couple weeks ago, and it was pretty straight forward.

The only thing that caught my attention was the last sentence in the Resolution which states that in supporting your version of the change in governance, you were willing to use

whatever legislative and legal or whatever means are necessary, to pursue these objectives. And I'm sorry I don't have the exact language in front of me. I thought I had it with me but I don't.

Is that something that you're looking at again? Can you tell us what that means or not?

Commissioner DOHERTY: What we have in front of us is the Charter Review process.

Speaker BERGSTROM: Okay.

Commissioner DOHERTY: And in front of us is, with the Charter Review process, is the examination of those things that enter into it. I believe that the Assembly's been quite clear with regard to their position.

The Commissioners upon review have decided that perhaps they weren't as clear as they needed to be and are reviewing that language and coming up with let's say a further clarification of what their opinion is as to what that means.

Speaker BERGSTROM: Okay. Fair enough. Yes, Pat.

Mr. PRINCI: Hey, Bill. Getting back to the ARC, a lot of constituents of mine are asking me what's going on. I'm just explaining to them that it is in Executive Session and the reason is that hopefully you're working to come about with the best possible deal for the County.

Do you have any idea as far as a timeline as to when you might be wrapping those sessions up and having something to present to us, the public, and etcetera?

Commissioner DOHERTY: I wish, and this is the part that makes it sound very weak, I wish I had a specific that said on such and such a date, you know, we'll have resolution.

There were some questions that were raised that we were looking into. We have to wait until we get the answers to those questions, and, at that time, we will revisit it, and we'll be able to resolve the issue with regard to Executive Session because that would require or get us to a point where we would need to make a vote, and, of course, the vote would not take place in Executive Session except for litigation issues.

And if there is an action that is proposed, that would be in open session and that would be made known to all.

But right now, there were questions that were raised. We are looking into them. We hope to get the answers to those sooner rather than later. And, as you know, this thing's been going on for some time.

Mr. PRINCI: Ballpark figure? Maybe six months?

Commissioner DOHERTY: Huh?

Mr. PRINCI: Ballpark figure? Six months? I'm not going to hold you to it. I'd just like to --

Commissioner DOHERTY: Patrick, well, I hear that. I truly do. But I've been on the planet long enough to know that if I say 6 months and it turns out to be 8 months, you know, I'm suggesting it would be sooner rather than later and that it's not something that we compartmentalized or put into a draw someplace. We do want to get either four against or just put it aside as quickly as we can and do it in what I'd call what a reasonable -- there's a phrase that lawyers use about what -- what would a reasonable prudent person do?

Speaker BERGSTROM: We're not worried about that, Bill. We're worried about what you're going to do.

Commissioner DOHERTY: Well, what I would do -- oh, if I only -- By the way, I saw you pull out an invitation. I should have mentioned that.

August 1 at 9 o'clock at 4C's, the AmeriCorps folks are graduating. You are all invited and encouraged to attend. So, I hope to see you there if you could certainly make it. It's great fun.

You see one of the -- that overtime, it has been a significant contributor to the quality of life on Cape Cod. They're highly regarded by everybody.

And before somebody reminds me, yes, I did vote against it in the beginning, but I have become a believer since then.

Speaker BERGSTROM: Okay. Yes, Leo.

Commissioner DOHERTY: Ah, Leo. How are you, Leo?

Mr. CAKOUNES: Excellent. How are you, Bill?

Commissioner DOHERTY: Excellent.

Mr. CAKOUNES: The ARC property again. I've also had some people ask me a number of times if, in fact, the Commissioners do vote to purchase the property, will the funding for that particular purchase has to come in front of the Assembly for its approval or for bond issue where it has not been included in the FY'14 budget.

Commissioner DOHERTY: Well, certainly, you've answered your own question. If it hasn't come before the Commissioners -- if it wasn't part of the budget in an allocation as such, it would seem to me that I would suspect that there would be a need for a supplemental budget and would have to come before the Assembly for that approval.

We do not have, and I don't have to tell you because you would tell me, that there's nothing in the budget that has an allocation for that; is there, Leo?

You're sure now; right? There's nothing in there that says the ARC property is part of the, you know, part of this -- was it the budget that the Assembly graciously approved going forward?

Mr. CAKOUNES: I didn't see it.

Commissioner DOHERTY: No, I didn't either, so it mustn't be there. Unless it's one of those secret things that you keep accusing us of.

Speaker BERGSTROM: All right. No more inter-town warfare here. We'll move on. Yes.

Ms. MCAULIFFE: Just a final reminder. The Chairman of the County Commissioners did tell the public that they would also have an opportunity to speak on the purchase too to the County Commissioners, not just down the road.
So --

Commissioner DOHERTY: I'm sorry; in regard to what, Suzanne?

Ms. MCAULIFFE: I was in a County Commissioner meeting --

Commissioner DOHERTY: Yes.

Ms. MCAULIFFE: -- when Commissioner Flynn told residents in the audience, Barnstable County residents, that if there was going to be a purchase of the ARC property that they would have an opportunity to speak in public on that purchase.

So, I'm just reminding you that that is on the record and that people have been told that they will be permitted to address the County Commissioners on that topic.

Commissioner DOHERTY: Duly noted.

Ms. MCAULIFFE: Thank you.

Speaker BERGSTROM: Okay. Is he off the hook? All right. Well, thanks --

Commissioner DOHERTY: Oh, by the way, the meeting that you missed today, there was an announcement made that in the first four weekends of the Cape Flyer, there has been 2,300 passengers, which means that -- and that is 310 a weekend, we've exceeded that by almost twice.

So, folks that might be watching this on television would be encouraged to know that the Flyer is up and running and gets you to the Cape without taking six people in a train with a club car versus being in traffic. I think it's a good deal.

Speaker BERGSTROM: All right. Thanks, Bill.

Are there any communications from Public Officials?

Communications from Dr. Joyce Flynn, Cape Light Compact Chairperson and Christopher Rogers, Sullivan & Rogers, Auditor for Cape Light Compact.

Speaker BERGSTROM: Okay. Now we have Communications from Dr. Joyce Flynn, Cape Light Compact Chairperson and Christopher Rogers, Sullivan & Rogers, Auditor for Cape Light Compact. And it says, "Discussions with Assembly related to the audit of Cape Light Compact."

Dr. JOYCE FLYNN: Because I also believe in public information, I'm going to have the handouts at the back for members of the public.

And this is Karen Loura. I believe you have seen her name in some emails sent to you.

While Karen's loading my PowerPoint presentation, I'd just like to say that I'm very happy to be here with the Assembly of Delegates.

I was watching on an Off-Cape computer your May 1 Assembly of Delegates meeting, and I saw Delegate McCutcheon's invitation, and I responded with a yes. That was Wednesday, May 1, late afternoon; I responded the very next day with a yes reply.

My exam schedule at my university meant that I couldn't come the date May 15 that was suggested. But I made myself available for the next two dates. Then we worked around our auditor's schedule and here we all are.

I'd like to make sure that everyone can hear me. I don't usually speak through a microphone. Everyone's good? Okay.

I'd like to tell you before I turn things over to the person who can really explain the audits professionally, how seriously the Cape Light Compact Board took the May 2012 request for an audit by this body. I took it like a thud in the stomach because, of course, it was going to be such a huge expense.

I also perhaps felt bad that the request -- that it had gotten to the point that the request had to be made.

But I was determined myself, and I think my board members were as well, that we wanted everyone to see that what we were doing was honest dealing.

So, in terms of our Minutes, which you can see on the website, if you look at the July 2012 Minutes, pages 2 to 4, you'll see most of the points that came up in a fairly lengthy discussion about the audit proposal and hiring the auditor. The actual motion to hire the auditor passed at our October 2012 meeting.

So, just to reiterate, from 1997 to the present, the County has been the fiscal agent for

the Cape Light Compact, and all Cape Light Compact funds are included in the Barnstable County Audit.

We're a municipal aggregator. We're not exactly a piece of County government. I think everyone here knows that. The Compact consists of 21 Cape and Vineyard towns and it also consists of two counties, Barnstable County and Dukes County.

We did, as I said, take very seriously the whole question about the audit. And when we voted for the audit, it was after elaborate discussions with Sullivan & Rogers, which we understood to be the premier firm that is often used by Barnstable County.

We went for the auditor's recommendations about the type of audit, and I also, because all of the amounts of money involved to me always seemed like large ones, I also listened very closely to how much different types of audits could cost.

Anyway, the auditor recommended that the audit and attestation service options for the Compact and for what we were doing, and our budget and timing discussion continued.

I, for one, would not have this -- (hit microphone) sorry -- this audit completed. It's close to complete though, and I think it will be vindicated of the Compact.

In September, we engaged Sullivan & Rogers and set them up probably with the most important initial task for the audit, and that's the Agreed upon Procedures.

The period is from July 1, 2003 through December 31, 2008. Massachusetts Public Records Retention Schedule will figure into some of those early records and you will hear that mentioned again.

We looked at the cost-benefit factor of the Agreed upon Procedures proposed by Sullivan & Rogers versus, you know, I guess I would say a fraud audit. Some of the financial information is stale at the far back towards 2003 end of the audit because Massachusetts State Public Records Rules about retention of records means recycling at a point of some of those earlier materials.

The actual audit will be from January 1, 2009 through December 2011 and thereafter. It will review the Compact's power supply bids, that are from 2005 forward and their appropriateness RFP's through the award of the contract.

And this seems to be something that comes up again and again in Assembly discussions, so I do want to emphasize that no Compact information provided to the auditor is redacted. He signed confidentiality agreements, and so he's able to see the names of vendors, and he's able to see the names of people who had services done.

Okay. With that, I'd like to turn you over to Christopher Rogers, a principal in the Sullivan & Rogers accounting firm. I'm delighted that he's here especially because he had a 10 a.m. meeting this morning on the Vineyard and then another one up on the South Shore before this one. So, our frequent traveler, Mr. Rogers.

Mr. CHRISTOPHER ROGERS: Thank you, very much, and thank you for having me.

What I'd like to do today is go through -- we finished the Cape Light Compact's report on Agreed Upon Procedures for the period just mentioned, the July 1, 2003 to the June 30, 2008 -- excuse me, December 31, 2008.

We're in the process of completing the financial statement audits for 2009, '10, and '11 as we speak, and I'll speak a little bit more to that in a few moments.

Getting back to the actual reason that Agreed upon Procedures were performed, it was my recommendation because when these audits all came about, one of the things we always consider is what's a cost benefit.

And the purpose of a financial statement audit is to accurately state a financial position as of a certain period of time. From all the discussions and conversations and things that I've read, it looked to me that the issue was are you spending your money appropriately, which is that combined with the fact of the -- some of the information may not be available due to the Record Retention Law, plus the staleness of the information without an Agreed Upon Procedures engagement which specifically addressed the appropriateness of the disbursements of the Cape Light Compact was appropriate in that period of time.

So, and also taking into account the actual costs, the cost-benefit, because to do audits for those effectively five-and-a-half years, it probably would have been in the neighborhood of 130 to \$150,000.00.

For the Agreed upon Procedures was anywhere between a 30 and \$40,000.00 engagement. I think the final -- we did a final bill on that and I'm going to estimate it was in the ballpark of 34-\$35,000.00.

So that's just a summary of why -- an elaboration of the Agreed upon Procedures engagement.

So as we -- I handed out the document, the same document that will be on the screen soon enough. But why don't we go ahead and get into it.

Before we actually get into the results of the Agreed upon Procedures, I think it's important that we understand what it is we're actually doing with the overviews and procedures performed.

So, what I want to do today is give you an overview of what an Agreed upon Procedures engagement is, discuss the purpose of the procedures, and identify the actual procedures we performed.

Also, give you a little insight or view into how we actually determined a sample size. Yep, it's getting into some of the details that you're probably not going to recognize some of this stuff, but I just at least want to layout the basis for how we come up with selections when we go through these types of engagements.

I'll open by the summary of disbursements, and then we'll give a summary of results. And if you have any questions after that, I'd be more than happy to try to answer those. And then I'll give you an update on the status of the financial audits.

So, Agreed Upon Procedures. What type of engagement is this? This is an engagement whereby an auditing firm or CPA firm agrees with a client to perform certain procedures. So the Compact and Sullivan & Rogers & Company agreed upon the procedures that we performed.

The engagement's conducted in accordance with the attestation standards that are developed by the American Institute of Certified Public Accountants. It's the same governing body that develops the standards on audit.

And one thing that should be very clear is that we did not perform an audit. An audit is a different type of engagement. And what you'll notice and you've noticed in the report, the report on the Agreed Upon Procedures, is that there's certain things that we say that probably make you question, "Well, why didn't you do an audit?" And some of those are the sufficiency of the procedures is the responsibility of the Compact.

Also, there's another statement in those procedures where we say that we make no representation regarding the sufficiency of the procedures. All those statements are standard language as part of those reports because it's not an audit. It's an attestation engagement that

is specifically designed to accomplish a specific task.

And in this particular case, the task was did you spend the money appropriately from July 1, 2003 through December 31, 2008, and was the procurement of your competitive electric suppliers was that appropriate and in accordance with Mass. General Law.

So the purpose of the procedures, and I've said this a couple times, I'll be very quick with this, but it was to determine the appropriateness of the disbursements that occurred in the Energy Efficiency Funds and the Power Supply Reserve Funds for the period July 1, '03 through 12/31/08.

For the purpose of this engagement, and this is important, a disbursement will be considered appropriate if it's consistent with the purpose of the fund and it's adequately supported by invoice. And the other purpose was to determine whether the electric suppliers were compliant with Mass. -- the selection of the electric suppliers was compliant with Mass. General Law.

So, the actual procedures we performed as it relates to disbursements, we'll break it down between the vendor and payroll.

The vendor disbursements, we selected a representative sample for both the Energy Efficiency Funds and the Power Supply Reserve Funds for the period to determine the appropriateness.

For payroll-related costs, we actually developed some expectations to verify that what was charged to those funds was appropriate and we also obtained other documentation supporting the charges.

And for the procurement of electric suppliers, we reviewed the RFP process and the selection of the electric suppliers for the period January 1, '05 through June 30 of 2012.

So, to get into some of the detail of the determination of our sample size, and, like I said, this is probably a foreign language to you, I understand, but I just wanted -- I do want this Board to understand that there's a basis on how we come up with a number of our selections.

So, very quickly. The first thing you have to do when you take a sample is I identify the population, what are we dealing with? A total number not only from an item standpoint but from a dollar standpoint.

Then you go through a process and you identify what's referred to as individual significant items, which is affectively a calculation in accordance with professional standards. When you perform an audit, for example, you have what's referred to as a tolerable misstatement of your financial statements.

As we all know, an audit is not designed for absolute assurance. Its reasonable assurance that the financial statements are properly presented.

So, when we do a sample, individual significant items are one-third of what's considered that tolerable misstatement. After you select those individual significant items, you then go through a selection process. And determining or dependent upon whether or not you're going to stratify the population, in other words break it out into different subgroups, you have to apply a factor to it.

So for the purposes of this engagement, the sample that we came up with is effectively the sum of the numbers two and four in the handout that you have. So, again, nobody's going to be tested on this after-the-fact. This is more of how we got to the actual sample size that we selected.

All right. So from an actual results standpoint, the summary of the disbursements for the period that we tested. As you can see, over 95 percent were vendor disbursements, and less than five percent related to payroll.

Regarding the vendor disbursements, looking at the Energy Efficiency Fund. The Energy Efficiency Fund for the period in question, the total population was almost 7,600 items for totaling about \$32.2 million. Tolerable misstatement of that amount was determined to be \$180,000.00, which made an individual significant item \$60,000.00.

So, our total sample ended up being 334 or for a total of \$8.3 million. Out of those 334 items, 72 were individually significant and the other 262 items were haphazardly sampled. And when I say haphazardly sampled, it's literally we flipped through the disbursements and I take a staff member and then just select as they go down the line until we come up with 262 items. That is a haphazard sample.

Based on the sample that we took and the support -- if every one of those 334 items we obtained, the support behind those transactions and we concluded that all the items were adequately supported and in accordance with the Energy Efficiency Fund.

Regarding the Power Supply Reserve Fund. The total population for the period was 519 items for \$3.6 million. Tolerable misstatement was \$30,000.00, which made each -- excuse me, the individual significant item \$10,000.00. So our total sample out of that \$3.6 million was 2.9 million. Fifty-five items came from the individual significant items, while there's a haphazard selection of 49.

Based on that sample, we identified two items that were coded or I should say charged to the Power Supply Reserve Fund that should have been charged to the Energy Efficiency Fund. The actual invoices themselves were charged to the power supply, excuse me, and were charged to the Energy Efficiency. They just got coded incorrectly into the accounting system.

And, again, when you look at the Power Supply Reserve Fund, they can actually consider it an appropriate expense because it's related to energy efficiency projects.

So, those are the two items that we found going through both the Energy Efficiency Fund and the Power Supply Reserve Fund.

Regarding payroll and related costs, again, just to show you a little breakdown. Obviously, most of the expense related to this is salary and, again, for the period in question the total salary and related costs meaning the Health Insurance, Retirement, etcetera, is below 5 percent of the total.

But based on the documentation that we obtained, the expectations that we developed, all amounts were appropriate and relate to the employees who are working on the Cape Light Compact activities.

Regarding the procurement of electric suppliers. The Cape Light Compact is actually -- they are exempt from going out for competit -- they don't have to go out for competitive electric supply based on Mass. General Law, Chapter 30B.

However, they did go out to bid, so we did go through it, and we reviewed the procurement files related to the 2005 and '10 electric suppliers, and we did determine that there was a competitive bid process that was followed.

In 2005, the process resulted in the selection of the lowest bidder. The 2010 process resulted in the selection of the vendor with the best pricing strategy. That was the documentation in the file.

So, again, the actual Cape Light Compact is exempt from having to go out for a competitive procurement; however, they did go out and the first one was 2005. It was the lowest bidder, and then the 2010; it was based on the best pricing strategy moving forward.

So, that in a nutshell, are the results of those Agreed upon Procedures that we performed for the period July 1, 2003 through December 31, 2008.

I'd be more than happy to answer any questions that you may have related to that project.

Speaker BERGSTROM: Okay. I'll start with Provincetown. Cheryl.

Ms. ANDREWS: Just one quick question to start. You were talking about how you selected the random selections that were selected randomly, and you said you used a staff member; your staff member or Cape Light Compact?

Mr. CHRISTOPHER ROGERS: My staff member.

Ms. ANDREWS: Your staff member. Thank you.

Mr. CHRISTOPHER ROGERS: And just to be clear and I know this probably sounds like it doesn't matter, but there is a huge difference between a haphazard sample and a random sample, because a random sample is electronically generated. So I just wanted to be clear on that.

Ms. ANDREWS: But when you said "staff member," you mean your staff.

Mr. CHRISTOPHER ROGERS: My staff. Absolutely.

Ms. ANDREWS: Thank you.

Speaker BERGSTROM: Anybody else have any questions? You all seem like a quiet group. Yes, John.

Mr. OHMAN: Thank you, Mr. Speaker. I just have one quick question. It seems, in my industry, 5 percent payroll is very low. But is that an industry standard in anything that you've dealt with in the past lines or past procedures like this? Is that an industry standard?

Mr. CHRISTOPHER ROGERS: No, but I think it's a little bit different. I think it all depends on what industry you're actually looking at; do you know what I mean?

Mr. OHMAN: This one in particular; does this make sense to you, the 5 percent?

Mr. CHRISTOPHER ROGERS: Yes. Absolutely.

Mr. OHMAN: Okay. Thank you.

Speaker BERGSTROM: Deborah.

Ms. MCCUTCHEON: Yeah, I just have a couple things. I just wanted to understand a couple of things, and Dr. Flynn, thank you for responding so promptly. I think it's always helpful when people are trying to make an effort to be transparent.

Mr. Sullivan -- Mr. Rogers, I'm sorry, did you actually do this work yourself or did somebody on your staff do it?

Mr. CHRISTOPHER ROGERS: I had staff. I also had one of my other partners performed a decent amount of this work.

Ms. MCCUTCHEON: So various pieces were done by different people?

Mr. CHRISTOPHER ROGERS: There were two other people on the job.

Ms. MCCUTCHEON: Okay.

Mr. CHRISTOPHER ROGERS: My partner who has 28 to 30 years experience, I think now, and then another staff member of our firm.

Ms. MCCUTCHEON: And, just so I understand, and maybe you said this but I missed it, who was the agreement? Who agreed?

Mr. CHRISTOPHER ROGERS: Who agreed to what, the procedures?

Ms. MCCUTCHEON: Well, you have agreed-upon procedures, so I take it was agreed between --

Mr. CHRISTOPHER ROGERS: The Cape Light Compact and us.

Ms. MCCUTCHEON: Okay. And who on behalf of the Cape Light Compact agreed upon these procedures with you?

Mr. CHRISTOPHER ROGERS: That would have been the board.

Ms. MCCUTCHEON: The entire board?

Mr. CHRISTOPHER ROGERS: I don't -- I'm not present when they vote, so that's probably a better --

Dr. JOYCE FLYNN: That's one that doesn't require special audit expertise. Yes, it was the entire board. We had two meetings about the whole thing, and it was an overwhelming vote in the end to engage.

One of the questions that came up in part of the discussion leading to that vote was how much different things would cost, and with the cost-benefit ratio of the Agreed upon Procedures.

The kind of fraud audit would have cost -- the estimate we were given 12 to 14 multiples of that, and that was also a concern. But all board members were involved in it. It was regular meetings in July and September.

Ms. MCCUTCHEON: So, as I understand it, you're saying that the board meetings -- the board members met with the auditors and discussed what procedures were available and came to this result or did you go to them with a recommendation? I'm just trying to understand.

Dr. JOYCE FLYNN: He can answer.

Mr. CHRISTOPHER ROGERS: I went and met with the board, and I said, here are a couple of options for you to consider. And we discussed -- I believe we discussed at that time like these are the procedures that I think probably could help you achieve what you want to achieve. A decision was not made that day. I drew up an engagement letter. I laid out the procedures, and I sent it down to the Compact.

And like a month later or whenever the next time was met, two months later, they had finished vetting it and those were the procedures that were agreed to.

Ms. MCCUTCHEON: So, prior to your meeting with the board, had you had any discussion with anyone from Cape Light Compact about this engagement or the procedures or anything else to do with this engagement?

Mr. CHRISTOPHER ROGERS: I have no idea. I could've. I might -- I have no idea. I mean it was a year and a half ago.

Ms. MCCUTCHEON: So, you're the auditors that audit for the Barnstable County; right?

Mr. CHRISTOPHER ROGERS: Yep.

Ms. MCCUTCHEON: Our understanding is that not a hundred percent of the funds that come through Cape Light Compact are contained in the Barnstable County Audit; is that correct?

Mr. CHRISTOPHER ROGERS: That is not correct.

Ms. MCCUTCHEON: So what you're saying is that 100 percent of all of the funds that the Cape Light Compact touches come through your audit?

Mr. CHRISTOPHER ROGERS: They're reported as part of Barnstable County, correct.

Ms. MCCUTCHEON: Well, let me come at this a little different way. Directing your attention to the Mil Adder Funds, that's the Power Supply Reserve Fund; is that right?

Mr. CHRISTOPHER ROGERS: That's correct, yep.

Ms. MCCUTCHEON: So let's just focus on that for a minute or two.

Mr. CHRISTOPHER ROGERS: Sure.

Ms. MCCUTCHEON: With respect to the Power Supply Reserve Fund, that's collected by ConEd Solutions; is that right?

Mr. CHRISTOPHER ROGERS: Yep.

Ms. MCCUTCHEON: And it's been paid on a monthly basis to the Cape Light Compact?

Mr. CHRISTOPHER ROGERS: I believe that is correct, yes.

Ms. MCCUTCHEON: Now in looking at that fund in these procedures, did you look at -- compare what percentage these disbursements were of the total revenues?

Mr. CHRISTOPHER ROGERS: No. Nope.

Ms. MCCUTCHEON: So, with respect to neither of the -- would that be true with the Energy Efficiency Funds too? Did you compare expenditures to total revenues?

Mr. CHRISTOPHER ROGERS: No. Absolutely not.

Ms. MCCUTCHEON: So, --

Mr. CHRISTOPHER ROGERS: The only procedures we performed were the procedures that were laid out in the actual report itself and what was identified here.

Ms. MCCUTCHEON: So, just sticking with the Power Supply Reserve Fund program.

Mr. CHRISTOPHER ROGERS: Sure.

Ms. MCCUTCHEON: Was there anyway that you could tell what percentage of those disbursements that you looked at represented in terms of the total income from the Power Supply Reserve Fund?

Mr. CHRISTOPHER ROGERS: It did not go through that process.

Ms. MCCUTCHEON: So it could have been as low as 1 percent?

Mr. CHRISTOPHER ROGERS: I wouldn't even begin to project what that number is because I didn't even -- that wasn't the focus of our energies was looking at relationships and ratios and stuff like that.

Ms. MCCUTCHEON: Now there was a discussion about, early on here, about Record Retention Law.

Mr. CHRISTOPHER ROGERS: Uh-huh.

Ms. MCCUTCHEON: What is your understanding of what the Commonwealth requires with respect to records retention for the Cape Light Compact?

Mr. CHRISTOPHER ROGERS: Well, it's for municipal government, so there's certain -- there are certain periods of time depending on the type of information --

Ms. MCCUTCHEON: And what time --

Mr. CHRISTOPHER ROGERS: -- where the records can be destroyed. And whether its expenditures, receipts, etcetera, there's -- whether it's 5 years, 7 years, 10 years, they can be destroyed. And if I'm not mistaken, I don't -- in prior -- I think the records prior to -- or expenditure records I think prior to July 1, 2003 were destroyed in accordance with that law. And if I'm not mistaken, the County has, I mean I know they've shown it to me, I mean

they've had approval from the -- I don't know if it's the right -- Records Retention Division of the Commonwealth that says, yeah, this is appropriate to destroy those records based on the law.

Ms. McCUTCHEON: So they had destroyed the records prior to 2003, but with the beginning of your -- they had all the records for the beginning of the period that you looked at; is that right?

Mr. CHRISTOPHER ROGERS: Yes.

Ms. MCCUTCHEON: Right. So you looked at the period from July 1, 2003 to 12/31/2008?

Mr. CHRISTOPHER ROGERS: Correct. Yep.

Ms. McCUTCHEON: Okay. So they hadn't destroyed any of those records?

Mr. CHRISTOPHER ROGERS: Correct.

Ms. MCCUTCHEON: I just was trying to understand what the information was that wasn't available because of the Record Retention Law.

So, when you say the sufficiency of the procedures is the responsibility of the Compact, I don't understand what that means. The sufficiency of the procedure to do what?

Mr. CHRISTOPHER ROGERS: Here's the reality. That's the CYA for the CPA profession. That's absolutely what it is because we are performing an attestation engagement that's agreed to between a third party and us, and we're both coming up with the procedures; okay?

However, we aren't the determinant on whether or not the procedures are sufficient to accomplish their objectives. That's the whole -- and it's a total CYA for us as CPAs.

Ms. McCUTCHEON: Okay. So, in determining whether or not the procedures -- well, in reaching that conclusion, do you have any idea what the purpose of their process is? Do they tell you this is what we want this information for?

Mr. CHRISTOPHER ROGERS: I assume since we were testing the appropriateness of the disbursements is to dispel any facts that they were spending the money incorrectly.

But, again, that's just -- that shouldn't come out of my mouth. That's what I would assume because that was the purpose of the procedures was to determine the appropriateness of the disbursements from those two funds.

Ms. McCUTCHEON: Okay. But you're looking -- what I'm trying to figure out is that in looking at the appropriateness of these expenditures, you don't have any idea what percentage of the total revenue was represented by those funds, the amount that you looked at?

Mr. CHRISTOPHER ROGERS: Well, I -- I'm a little confused on how I would determine the appropriateness of the expense because it's important to remember that, and I was very adamant about we need to define what appropriateness is.

An appropriateness in this case for this report is is it adequately supported, you now, whether an invoice, whatever that support may be, and is it consistent with the purpose of the fund.

So those were the two criteria when we were determining appropriateness.

Ms. McCUTCHEON: And what do you understand the purpose of the Power Supply Reserve Fund to be?

Mr. CHRISTOPHER ROGERS: Well, based on the CESA, right out of the CESA, the Compact may expend such funds for any purposes may be allowed by law as determined

in the reasonable direct discretion of the Compact's governing board.

That pretty much leaves a very wide range of appropriateness.

Ms. McCUTCHEON: So it's basically whether they have an invoice to support it?

Mr. CHRISTOPHER ROGERS: Well, no. I mean if they were buying golf clubs, it would be a major issue because that wouldn't be to the purpose of the Cape Light Compact.

So, and I can't go back and tell you, you know, by sitting here like what all of the disbursements for the Power Supply Reserve Fund were for, but I can tell you they were related to the activities of the Cape Light Compact. That I can say to you.

Ms. McCUTCHEON: Okay. And that would be on the basis of this examination?

Mr. CHRISTOPHER ROGERS: On the Agreed upon Procedures; that is correct.

Ms. McCUTCHEON: Okay. Well, all right. Let me ask you a different way. The population that you're talking about, you said there was a population from which you select individually significant items.

Mr. CHRISTOPHER ROGERS: Uh-huh.

Ms. MCCUTCHEON: What exactly is that population?

Mr. CHRISTOPHER ROGERS: What are we talking? Are we talking dollar amount or are we talking the actual like number? I'm sorry. It's the number of transactions and the total dollar value for the period that we looked at.

So from July 1, 2003 through December 31, 2008, the number of items is the actual number of transactions, and the dollar amount associated with those transactions.

Ms. McCUTCHEON: Okay. And you, as I understand it, don't compare that to the actual revenues. So there's --

Mr. CHRISTOPHER ROGERS: We didn't for this engagement; that is correct.

Ms. McCUTCHEON: Right. So, how do you know that the account for which the disbursement is made that you've got the entire population from that account?

Mr. CHRISTOPHER ROGERS: Because we actually went through and added up every transaction from each of the funds. For that period of time, we added up every --

Ms. McCUTCHEON: And you're talking about each of the funds, the Energy Efficiency Fund?

Mr. CHRISTOPHER ROGERS: Yes.

Ms. MCCUTCHEON: And the Power Supply Reserve Fund?

Mr. CHRISTOPHER ROGERS: The Power Supply -- that is correct.

Ms. McCUTCHEON: And does that have anything to do with the block grants that they --

Mr. CHRISTOPHER ROGERS: No.

Ms. MCCUTCHEON: No. So those funds which come into the Compact in block grants aren't included in the Energy Efficiency Funds?

Mr. CHRISTOPHER ROGERS: Correct.

Ms. MCCUTCHEON: And they're not included in the Power Supply Reserve Funds?

Mr. CHRISTOPHER ROGERS: Correct.

Ms. MCCUTCHEON: But you're saying they are included in the audit; is that right?

Mr. CHRISTOPHER ROGERS: That is correct.

Ms. MCCUTCHEON: And what about the systems benefit charge?

Mr. CHRISTOPHER ROGERS: That's the energy -- that would go into the Energy Efficiency Fund.

Ms. McCUTCHEON: Okay. And in looking at the Energy Efficiency Fund -- well, there's a lot of information that's provided to the Commonwealth of Massachusetts on the Energy Efficiency Fund; isn't there?

Mr. CHRISTOPHER ROGERS: Sure. Absolutely.

Ms. McCUTCHEON: Every year there's a whole lot of documentation.

Mr. CHRISTOPHER ROGERS: Right.

Ms. MCCUTCHEON: So let's focus for a minute on the Power Supply Reserve Fund because I think that's something that people were particularly interested in and the relationship with ConEd Solutions.

You said that you looked at whether the awarding of these contracts complied with the state procedure; is that right?

Mr. CHRISTOPHER ROGERS: The Electric Supply Agreements, yes.

Ms. McCUTCHEON: And complied with -- exactly what statutes were you looking at compliance with?

Mr. CHRISTOPHER ROGERS: Its Mass. General Law, Chapter 30B, Section, oh boy, bear with me. Section 1B, 33, which specifically grants exemption to that type of procurement.

Ms. MCCUTCHEON: Which grants exemption but there are a lot of provisions in that statute that guide the discretion rule that set forth requirements for government agencies when they purchase things; isn't that right?

Mr. CHRISTOPHER ROGERS: Absolutely.

Ms. McCUTCHEON: Now did you determine compliance with the entire statute, the entire chapter?

Mr. CHRISTOPHER ROGERS: No.

Ms. MCCUTCHEON: Or just the one statute?

Mr. CHRISTOPHER ROGERS: No. We were -- we went after -- we were looking at the Competitive Electric Supply Agreement.

Ms. McCUTCHEON: So if, for example, a grant were promised along the way of awarding the contract, you wouldn't necessarily know whether that happened or not; would you?

Mr. CHRISTOPHER ROGERS: No, but we wouldn't have went out -- we weren't out there testing for it.

Ms. McCUTCHEON: What would you do to test for that kind of a question whether or not someone's seeking a contract through an agency had promised some kind of fund back in return, what would you do to look for that?

Mr. CHRISTOPHER ROGERS: Well, if we're talking about the grant that ended up going from ConEd to --

Ms. McCUTCHEON: Well, I'm not specifically talking about that. What I'm talking about is what you, as an accountant, would use as a procedure to investigate such an item.

Mr. CHRISTOPHER ROGERS: To investigate what type of item? That somebody gave extra money to the entity?

Ms. McCUTCHEON: Whether the party being awarded a contract gave something back to the agency as a result of that?

Mr. CHRISTOPHER ROGERS: Well, if we ran across it through our testing, we would then follow the trail and say why, you know, trace it back to the receipt and understand

why that receipt came in.

And it also depends on the dollar amounts. I mean that question can go in about 40 different directions from an audit perspective.

Ms. McCUTCHEON: What exactly is -- well, let me phrase this a little differently. You've been the auditor for the County for a long time.

Mr. CHRISTOPHER ROGERS: Yep.

Ms. MCCUTCHEON: And there never has been an audit for Cape Light Compact for any of the period that you covered between 2003 to 2008; is that right?

Mr. CHRISTOPHER ROGERS: There has never been a separate stand alone audit of the Cape Light Compact similar to what has begun in fiscal year 2009 prior to that date.

All of the Compact funds before that were included in the audit as part of the County of Barnstable.

Ms. McCUTCHEON: And the period that you're auditing now has nothing to do with this prior period; is that right? Well, I mean --

Mr. CHRISTOPHER ROGERS: You mean the current financial audits that we're working on?

Ms. MCCUTCHEON: Yeah.

Mr. CHRISTOPHER ROGERS: That's correct.

Ms. MCCUTCHEON: That's right.

Mr. CHRISTOPHER ROGERS: It's going to be from 2009, '10, '11, '12 and then into the future.

Ms. McCUTCHEON: And that -- so that's a completely separate activity than one?

Mr. CHRISTOPHER ROGERS: Correct.

Ms. McCUTCHEON: And do you understand or can you tell me what's meant by this being Phase I of an audit? Do you know --

Mr. CHRISTOPHER ROGERS: Well, the Agreed upon Procedures was Phase I I think of the project; I think I would say to get the Cape Light Compact caught up with all their audits.

So Phase I, I think, just refers to the Agreed Upon Procedures, and then I think what they're referring to as Phase II is the audit process for '09, '10, '11, '12, etcetera.

Ms. McCUTCHEON: And in providing attestation, what do you mean by attestation?

Mr. CHRISTOPHER ROGERS: Attestation standards are the standards develop by AICPA. What it does is we still have to follow independent standards. We have to follow a process, and that's the whole point of the attestation standards. They're less in scope of an audit because an audit is one process. An attestation engagement is another process.

But the attestation engagement, and this is really important, is that they're still governed by the American Institute of CPAs' standards. And we have to, again, we lay out the procedures we're going to perform, and we perform those and we just have to keep it within the confines of those attestation standards.

Ms. McCUTCHEON: So, you know, I understand attesting like a Notary Public attests that they have identification --

Mr. CHRISTOPHER ROGERS: Sure.

Ms. MCCUTCHEON: -- and then you voluntarily sign something. What are you attesting to when you sign --

Mr. CHRISTOPHER ROGERS: The results of the procedures performed.

Ms. McCUTCHEON: Okay. I understand that. I have nothing further right now.

Speaker BERGSTROM: Let me just jump in here for a minute.

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: Just a follow-up -- a follow-up on what was asked you. All of the -- you did an audit of Barnstable County, the books of Barnstable County, and included in that would be the disbursements and revenue of the Cape Light Compact; is that right?

Mr. CHRISTOPHER ROGERS: Not necessarily. Because the Cape Light Compact, excuse me, Barnstable County is the fiscal agent --

Speaker BERGSTROM: I understand.

Mr. CHRISTOPHER ROGERS: -- of Cape Light Compact. So, in the Governmental Financial Reporting Model, the Cape Light Compact is considered an agency fund. Agency funds do not show results of operations, so you don't have revenues and expenditures shown related to the Energy Efficiency Funds, the Power Supply Reserve Funds.

However, what was shown and audited, you know, as a P&L activity would've been the grants that came in related to Cape Light Compact.

Speaker BERGSTROM: Yeah, what I'm trying to understand is that if somebody -- so in order to find out -- if I, you know, not having background like you do in finance --

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: -- I'm looking at my checkbook, money comes in; money goes out. I spend it on certain purposes. I try to balance it at the end of the year.

And what I'm doing is I'm saying, okay, you have this entity, the Cape Light Compact, I'm looking into it. I want to know how much they got; how much they spent and what it was spent on. I would have to extract that from the Barnstable County books.

Mr. CHRISTOPHER ROGERS: You got it.

Speaker BERGSTROM: Okay. And is that possible?

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: Okay.

Mr. CHRISTOPHER ROGERS: Let's put it this way. When we issue our fiscal year -- issue the 2009, '10, '11, '12, etcetera, financial statements, all of that information -- the basis is the general ledger of Barnstable County.

Speaker BERGSTROM: Okay. Now, the basis is the general ledger of Barnstable County. But let's say the Cape Light Compact would go into arrears; let's say they spent more money than they had on hand. The checks written to cover their expenses are written on Barnstable County. In other words, they pay a supplier. They pay --

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: -- it's all Barnstable County checks.

Mr. CHRISTOPHER ROGERS: That's correct.

Speaker BERGSTROM: So would it show up that now Barnstable County is paying a bill that over and above what Cape Light Compact has in their little section?

Mr. CHRISTOPHER ROGERS: Yes, it would because it would start showing up as a negative and there are controls in place too.

Speaker BERGSTROM: Now did you ever find that there's was any --

Mr. CHRISTOPHER ROGERS: No.

Speaker BERGSTROM: No. So they've always had more money in their account than they spent?

Mr. CHRISTOPHER ROGERS: Absolutely.

Speaker BERGSTROM: Okay. Well, that's one thing. Now the other thing is a lot of -- Deborah mentioned the Power Reserve Supply -- the Power Supply Reserve Fund, and the word appropriateness comes into view. And you read one of the sentences there.

Mr. CHRISTOPHER ROGERS: Uh-huh.

Speaker BERGSTROM: Unfortunately, I don't have that in front of me, but I'm familiar with the language. What it says is you have the ability to collect certain money to cover legal contingencies in case the supplier doesn't default on its contracts, blah, blah, blah. And at the end it says, "Or, you can use it for anything you want."

Mr. CHRISTOPHER ROGERS: Right.

Speaker BERGSTROM: Okay. Now if I give a kid a dollar for candy and I say, "Look, you only can spend this on candy. However, if you don't want to buy the candy, you can spend it on anything you want." You have to ask why.

In judging the appropriateness of expenditures, didn't the inconsistency in that language jump out at you? Or are you just saying as long as the Cape Light Compact says we can do it, and then it's appropriate?

Mr. CHRISTOPHER ROGERS: Well, I'm not going by what the Cape Light Compact's telling me. I'm going by what the contract's telling me, and that's what I have to go by.

And I understand what you're saying, but --

Speaker BERGSTROM: Yeah.

Mr. CHRISTOPHER ROGERS: -- I'm not a lawyer; I'll never pretend to be. And from an audit perspective, this is what I have to go by to determine appropriateness.

Speaker BERGSTROM: That language, I think, is in the Municipal Agreement with Barnstable County, if I'm wrong, I mean it's not with -- the language that says that they can spend it on anything they want. It's an agreement. That's what they wrote up among themselves is what I'm saying.

Mr. CHRISTOPHER ROGERS: It may have been but it's been signed off through DPU and the rest.

Speaker BERGSTROM: It had been signed off through DPU.

Mr. CHRISTOPHER ROGERS: It's the Competitive Electric Supply Agreement that was approved. But that's sort of what I had to go by. You may disagree with it.

Again, I totally understand what you're saying about its almost one kid, but that's how I'm determining appropriateness.

Speaker BERGSTROM: So basically your determination of appropriateness goes to the language in that agreement?

Mr. CHRISTOPHER ROGERS: Absolutely.

Speaker BERGSTROM: Okay.

Mr. CHRISTOPHER ROGERS: And I would say this to you. So, if there was a legal bill, and let's use legal. I think that's probably a good place to go.

If there's a legal bill, you know, and the legal bill doesn't have anything to do with the Compact, well that's a problem because that has nothing to do with the Compact's activities. But I would look at it as the legal bill is related to a Compact activity, and I'm going to

consider it an appropriate expense.

Speaker BERGSTROM: Well, I just -- I'm a stickler for procedure.

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: I haven't done this as long as you have, so I'm thinking certain funds are set aside for certain purposes, the Energy, whatever, Supply Funds and certain purposes are set. So, I'm looking at the purpose and the appropriateness of just dispensing from that particular Power Reserve Supply Fund.

Mr. CHRISTOPHER ROGERS: Uh-huh.

Speaker BERGSTROM: Not that it's overall, you know, over helps the Cape Light Compact, but what is that fund set aside for? And you're saying that it's your decision that they can spend it for any purpose they want. It's based on the fact that they put that language in there and said they can spend it on anything they want.

Mr. CHRISTOPHER ROGERS: It's part of a contract. That's what I have to go by.

Speaker BERGSTROM: I'm not blaming you for that.

Mr. CHRISTOPHER ROGERS: That's okay.

Speaker BERGSTROM: I just wanted to understand that. So, basically, you're saying that your books have always been on the positive side, and that you're going by the language they have -- the Agreed Municipal Services Agreement that they made and put as to the appropriateness of their expenditures.

Mr. CHRISTOPHER ROGERS: Yeah, I'm going by the contract that I have in front of me. That is correct.

Speaker BERGSTROM: That's good enough for me right now. Leo. I'll let Leo in.

Mr. CAKOUNES: I just want to go back to the Barnstable County Audit.

Mr. CHRISTOPHER ROGERS: Sure.

Mr. CAKOUNES: Once again, you don't do an in depth audit on the Cape Light Compact in the Barnstable County's audit such as you do for the Dredge Fund or the other activities that we run. I got a copy of your audit --

Mr. CHRISTOPHER ROGERS: Yeah.

Mr. CAKOUNES: -- and I don't see that. So you don't really look at their cash in/cash out through the Barnstable County Audit?

Mr. CHRISTOPHER ROGERS: They're part of the Agency Fund.

Mr. CAKOUNES: I'm sorry. I should have said --

Mr. CHRISTOPHER ROGERS: They're commingled with all sorts of other types of activities in the Barnstable County Audit.

Mr. CAKOUNES: So when you do the Barnstable County Audit though, you don't specifically take out as an agency the Cape Light Compact like you do the dredge, for instance, comes to mind?

Mr. CHRISTOPHER ROGERS: That is correct.

Mr. CAKOUNES: Okay. Well, you just made a statement that you don't believe that they've every operated in the red. How do you know that if you don't and you haven't done an in depth cash in/cash out audits of specifically their accounts (Inaudible)?

Mr. CHRISTOPHER ROGERS: Because one thing that we do every year is we do a Surplus Deficit Analysis of all funds. And we always report them as deficits. If they're significant deficits, they get reported as deficits in the actual financial statements.

And you would also see if they were in deficit, there would be debit balances. You

would see negative liabilities on the balance sheet in the agency funds related to energy efficiency, which has never occurred.

Mr. CAKOUNES: And that would show up even if -- in the audit that you're performing for the County, that would have shown up even if it happened say 3 to 4 months before you were actually began looking at the books?

Mr. CHRISTOPHER ROGERS: No, it wouldn't. No. It's the period of time when we're doing balance sheets and stuff. So, no, I can't tell you -- let me refresh --

Mr. CAKOUNES: Let me ask you a specific question.

Mr. CHRISTOPHER ROGERS: Go ahead.

Mr. CAKOUNES: Can you tell me specifically that the agency fund for the Cape Light Compact operated by the Barnstable County has never dipped into the red?

Mr. CHRISTOPHER ROGERS: I have no idea.

Mr. CAKOUNES: You have no idea. That's --

Mr. CHRISTOPHER ROGERS: I don't know. I can go back and rerun all the reports and you could find out.

Mr. CAKOUNES: Okay. You just read a statement in regards to the appropriate expense for the Power Reserve Fund. Is that something that you have handy again? It was a little one paragraph statement that you read?

Mr. CHRISTOPHER ROGERS: Sure, I can read it. "The Compact may expend such funds for any purposes may be allowed by law and as determined in the reasonable discretion of the Compact's governing board.

Mr. CAKOUNES: And when you actually went back and looked at those expenditures, did you coincide that with a vote of the governing board to find out if it was approved by the governing board? Was that in your -- and I'm sorry if I'm using the right legal terms, the Agreed upon Services that you would do it? Did you know that a vote -- the board actually voted to expend those funds?

Mr. CHRISTOPHER ROGERS: No. The board does not vote to approve every disbursement from the Energy Efficiency Funds.

Mr. CAKOUNES: And is that common procedure?

Mr. CHRISTOPHER ROGERS: Yeah, that's common procedure.

Mr. CAKOUNES: How about under the other one, the energy -- the surplus?

Mr. CHRISTOPHER ROGERS: Energy Efficiency or Power Supply; which one?

Mr. CAKOUNES: Power Supply surplus reserves.

Mr. CHRISTOPHER ROGERS: I know, I mean, all of them are signed off as part of the process and get processed through the County.

Mr. CAKOUNES: Again, I want to see if it was under your Agreed upon Procedure, or I don't want to use the word audit because it wasn't an audit.

Mr. CHRISTOPHER ROGERS: Right.

Mr. CAKOUNES: It was an Agreed upon Procedure. Did you go back to see if, in fact, those funds that were expended under the Power Supply Reserve Fund were, in fact, approved by the board?

Mr. CHRISTOPHER ROGERS: No.

Mr. CAKOUNES: Or that wasn't in your scope or you just --

Mr. CHRISTOPHER ROGERS: No.

Mr. CAKOUNES: It wasn't in your scope?

Mr. CHRISTOPHER ROGERS: Correct.

Mr. CAKOUNES: Okay. I might have another one, but I'll let somebody else go.

Speaker BERGSTROM: Yes, Ned.

Mr. HITCHCOCK: Just a quick question for clarification. A lot has been made of this cost-benefit ratio. Would you repeat what you said, sir, about the possible costs for --

Mr. CHRISTOPHER ROGERS: For the audit?

Mr. HITCHCOCK: -- the audit light and a real audit?

Mr. CHRISTOPHER ROGERS: Well, sure. I mean if you wanted to go back to 2003 and audit July 1, 2003 through December 31, 2003 and --

Mr. HITCHCOCK: Right.

Mr. CHRISTOPHER ROGERS: -- then to 2004, 5, 6, and 7, that cost is going to be in the neighborhood of 120 to \$150,000.00.

Mr. HITCHCOCK: Okay. And what does this version that you actually did for that period cost?

Mr. CHRISTOPHER ROGERS: It was about 33 or 34,000.

Mr. HITCHCOCK: Okay. That's not 14 times as much, but --

Mr. CHRISTOPHER ROGERS: Well, no. What I explained I was referring to was a fraud audit, which is much different than --

Mr. HITCHCOCK: Well, different kinds of -- this is a layman over here; how many different kinds of audits are there, everybody loosely calls an audit?

Mr. CHRISTOPHER ROGERS: Well, that's, I'm glad you said loosely, because everybody calls a lot of things an audit that aren't an audit.

What we performed were Agreed upon Procedures for a specific purpose. A Financial Statement Audit and a Fraud Audit or a Fraud Examination are two different things.

In a Fraud Examination, you look at every transaction, and that's what Dr. Flynn was referring to was if we went through and looked at every transaction, it would probably be anywhere between 12, 14, 15 times what the cost of what it was for the Agreed Upon Procedures.

Because if we just looked at -- I'm trying to think, the Energy Efficiency Funds, the total population was almost 7,600. We selected 334 items for \$8.3 million. And then we almost actually tested most of the Power Supply Reserve, and we're not even 10 percent through the testing of all those transactions and it was 30-something thousand dollars.

So, that's what I believe she was referring to when she said the 12 to 14 times more.

Mr. HITCHCOCK: Okay. It did seem to me that going the route that you went essentially allowed the Compact to avoid answering the kinds of questions that they've been asked for the last year and a half or two years.

Mr. CHRISTOPHER ROGERS: I don't know how to answer that question.

Mr. HITCHCOCK: And I know that's a political thing. It's not an auditor thing, but that's my speech.

Speaker BERGSTROM: Cheryl, you've been waiting to get in here.

Ms. ANDREWS: Well, no, just a comment and maybe a question in there. You mentioned golf clubs, and I don't mean to sound flip, but it hadn't occurred to me anyone was using money from the Cape Light Compact for golf clubs.

What I understood the public was asking us to ascertain was how their money, mine

too, because I pay an electric bill, but how my money was being spent.

What I'm hearing you say is as long as it's being spent for energy purposes, your -- what are we calling this thing? Not audit, not --

Mr. CHRISTOPHER ROGERS: Agreed Upon Procedures.

Ms. ANDREWS: Thank you.

Mr. CHRISTOPHER ROGERS: You're welcome.

Ms. ANDREWS: We need a shorter word for that.

Dr. JOYCE FLYNN: AUP.

Ms. ANDREWS: But what you're telling us is as long as it was used for energy conservation or anything to do with this, then its okay. It never occurred to me otherwise.

But then what I also am hearing you say then would be, for example, any check that went to CVEC then would be ruled okay. So, the Cape Light Compact could theoretically take all their money and give it to CVEC. And the results of your --

Mr. CHRISTOPHER ROGERS: Agreed Upon Procedures.

Ms. ANDREWS: -- the thing would be that this is all okay, which I don't think really was ever the question. My understanding was that people wanted to know how their money was being spent, that they thought they should be able to go to the Minutes and see that the board okayed expenditures and that there's an account called "Miscellaneous Charges," for example, that the Cape Light Compact has that includes all kinds of things, and people are asking what those expenses are for. And it sounds to me like we're not going to know from this procedure.

And fundamentally, like I said, I'm not trying to be flip; I wasn't thinking about fraud or golf clubs. I think the public has said to us, "It's our money. We'd like to know how it's being spent. What's the purpose of these expenditures?"

Mr. CHRISTOPHER ROGERS: Uh-huh.

Ms. ANDREWS: And I would think the Cape Light Compact books read by a reasonable person should be able to look at the books and say, "This is how it's being spent."

Mr. CHRISTOPHER ROGERS: Sure.

Ms. ANDREWS: So, minimally, I would hope that we would have expected some kind of an answer from the Compact of what's miscellaneous charges and what are those bills and what were they spent on.

So, I guess we're not going to get that today, but that's what I heard from the public. Thank you.

Speaker BERGSTROM: Do you have a follow up on that for Sullivan & Rogers?

Ms. MCCUTCHEON: Yes. I guess I just really didn't understand something that you said. When you look at -- we've all gotten letters that come from an auditor, "Would you verify that so and so spent this money at your company or whatever." You don't send out any of that because that's part of an audit; is that right?

Mr. CHRISTOPHER ROGERS: Correct.

Ms. MCCUTCHEON: Now what's the difference between a Forensic Audit and a Fraud Audit?

Mr. CHRISTOPHER ROGERS: They're the same thing. They're pretty much the same exact thing.

Ms. MCCUTCHEON: It's sort of like Estate Taxes or Death Taxes.

Mr. CHRISTOPHER ROGERS: Right.

Ms. MCCUTCHEON: It depends on its characterization of the result. I see.

So, for example, just for an example, how do you determine that Periwinkle Catering, for example, is an appropriate expenditure? I mean its right there on the page. I just went to a random page of your Agreed upon Procedures and there it is. Periwinkle; how do you know that that --

Mr. CHRISTOPHER ROGERS: I'd have to go back and look at the work papers, but it may -- it had to do something related to the Compact. That's what I can tell you.

Ms. MCCUTCHEON: But you wouldn't go and find out and look beyond the piece of paper; is that right?

Mr. CHRISTOPHER ROGERS: Um --

Ms. MCCUTCHEON: You don't look beyond and send out notices or do anything like that?

Mr. CHRISTOPHER ROGERS: No, we don't. My gosh, that --

Ms. MCCUTCHEON: You don't call like a vendor?

Mr. CHRISTOPHER ROGERS: That would be a Fraud Audit. Like, I understand what you're saying. Like so you go to that one and you say, okay, what was this for? And then you go to the actual third-party who provided the service. That would be a procedure you would perform in a fraud investigation.

Ms. MCCUTCHEON: Okay. So, I'm just trying to understand how you determine whether it's within the broad purpose that you said was basically everything was okay. I mean I look at this like, Martha's Vineyard II, how do you know?

Mr. CHRISTOPHER ROGERS: Based on the invoice that we had and which I have no idea what that says right at this moment in time, but when our auditors went through that process, they determined it was appropriate and it had to do with Cape Light activity.

Ms. MCCUTCHEON: Oh, and that would be endorsed on a receipt or something?

Mr. CHRISTOPHER ROGERS: Yeah, there would absolutely be an invoice. Everything that's presented in that report is supported by an invoice or other -- invoice supporting the disbursement of those funds.

Ms. MCCUTCHEON: Okay. And did you happen to include any invoices for services to ConEd in any of this report?

Mr. CHRISTOPHER ROGERS: Yeah. I believe there are two. No, there are two payments -- no, nothing related to ConEd. There are no payments to ConEd at all.

Ms. MCCUTCHEON: ConEd Solutions, there are no invoices -- okay.

Mr. CHRISTOPHER ROGERS: There were no payments to ConEd, no, absolutely not. Again I --

Ms. MCCUTCHEON: So your report covered nothing that was invoiced from Cape Light Compact to someone else?

Mr. CHRISTOPHER ROGERS: No. It only focused on Cape Light Compact's disbursements.

Ms. MCCUTCHEON: Okay.

Mr. CHRISTOPHER ROGERS: Not receipts.

Ms. MCCUTCHEON: Okay. I got it.

Mr. CHRISTOPHER ROGERS: Okay.

Ms. MCCUTCHEON: Thank you.

Mr. CHRISTOPHER ROGERS: You're welcome.

Speaker BERGSTROM: Yes. Suzanne and then Leo.

Ms. MCAULIFFE: Yes. Just a general comment. I appreciate all the work that everyone has done, but I think what you're hearing from us is that it really is just a very small piece of the pie. And so a very small part of what we're trying to get our heads and arms around in terms of the whole big picture of relationships between ConEdison and CVEC and CLC and Mil Adders and Reserve Funds.

So I think that while you did do, you know, good work looking at a narrow piece of the pie, we still are dealing with the rest of the pie, and that's sort of similar to what you're hearing from us.

But, you know, I don't want you to think that there's somehow there's -- you did a procedure as opposed to I think what we really need which is a more in depth audit. Thank you.

Speaker BERGSTROM: Okay. Yeah, Leo, did you have something?

Mr. CAKOUNES: Yeah, I also don't mean to put you on the spot. I'm just trying to learn what this procedure encompasses.

Mr. CHRISTOPHER ROGERS: Sure.

Mr. CAKOUNES: I do know that in our deliberations and in my sloppiness in trying to do some research, there is the infamous \$520,000.00 that was transferred to Cape Light Compact. And you just said that you did not look at any money coming into Cape Light Compact.

And that, back in '06, was actually invoiced from Cape Light Compact to ConEdison. There are two invoices out for services provided. You would not have looked at those at all; is that correct?

Mr. CHRISTOPHER ROGERS: That's correct.

Mr. CAKOUNES: And subsequently in '07 when the budget came out and the Minutes reflect that that money was spent, you wouldn't have also looked at any of that either?

Mr. CHRISTOPHER ROGERS: If it were to have come up -- if it was spent from the Cape Light Compact funds and we would have made a selection, then it would've been part of it. But other than that, we're not specifically hunting for it. Let's put it that way. We would have followed that sample process that I laid out a little bit earlier.

Mr. CAKOUNES: Right. And then, again, subsequently in 2008 or '09, when those funds are now transferred out to CVEC --

Mr. CHRISTOPHER ROGERS: Uh-huh.

Mr. CAKOUNES: -- and they are labeled as being the same funds that came from ConEd back in '06, you also would've not been involved in tracking of any of that either in this --

Mr. CHRISTOPHER ROGERS: Where the monies coming in?

Mr. CAKOUNES: -- Agreed Upon Procedure?

Mr. CHRISTOPHER ROGERS: That's correct. If the monies coming in, that is correct.

Mr. CAKOUNES: And the monies even going out the fact that where they came from would not have interested you?

Mr. CHRISTOPHER ROGERS: That is correct.

Mr. CAKOUNES: In fact, there was a check for \$520,000.00 to CVEC and your staff said, well, CVEC is a part of Cape Light Compact, it's an appropriate expenditure. Then where that money came from would not have been included in your audit?

Mr. CHRISTOPHER ROGERS: That is correct.

Mr. CAKOUNES: Your Agreed Upon Procedure?

Mr. CHRISTOPHER ROGERS: That is correct. Yep. Absolutely.

Mr. CAKOUNES: Great. Thank you.

Mr. CHRISTOPHER ROGERS: You're welcome.

Speaker BERGSTROM: Well, I think -- hand waiving; yeah, Jim.

Mr. KILLION: Thank you, Mr. Speaker. A couple of things. You had mentioned in the part of the procurement procedure 2010 selecting it based on the best pricing strategy?

Mr. CHRISTOPHER ROGERS: Uh-huh.

Mr. KILLION: And in the private sector, that doesn't always mean the best consumer value. I realize now that you didn't actually do the audit. So you don't really know what that means?

Mr. CHRISTOPHER ROGERS: The best pricing strategy, I ended up telling you what was documented in the files.

Mr. KILLION: So we don't know what that means? We don't know if that's good for the supplier or good for the reseller or good for the consumer?

Mr. CHRISTOPHER ROGERS: I don't, no.

Mr. KILLION: Okay. Just to carry along with the Power Supply Fund. You had mentioned a couple of invoices that were paid out of the wrong fund. They were paid out of the Power Supply Fund when they should have been paid out of the Energy Efficiency Fund. And you made a statement that that was okay because they can do that. They can pay the energy efficiency projects out of the Power Reserve Fund. Is that -- did I understand that correctly?

Mr. CHRISTOPHER ROGERS: Well, yeah, I mean they could. Like if you looked at it, it would fall under that premise of it's -- it has to do with the Cape Light activities. So, it's not, again, those are -- there's two transactions out of however many we tested --

Mr. KILLION: No, I understand that.

Mr. CHRISTOPHER ROGERS: -- where it was miscoded.

Mr. KILLION: I was looking at the larger issue because from that statement you're saying that Cape Light Compact could create another fund or expand that power supply or Power Reserve Fund and use it for energy efficiency or anything else they chose?

Mr. CHRISTOPHER ROGERS: Again, I would go back to this for any such funds they always deem purposed. So, yeah, if it had to do with the purpose of the Cape Light Compact, I think they could do it.

Mr. KILLION: Okay. And, lastly, just to carry on with what Leo had mentioned, and I understand that you look at a very limited amount of information, but in the information you sent to us, you do have a transaction there of a hundred thousand dollars to Cape and Vineyard Electric Coop.

Mr. CHRISTOPHER ROGERS: That's correct.

Mr. KILLION: But if you look at the financials of CVEC for that time period, they do not record any money being received from Cape Light Compact.

Now I know you've audited CVEC in 2010.

Mr. CHRISTOPHER ROGERS: Yep.

Mr. KILLION: Do you consider that an irregularity? They did it two years running. Their income statement says --

Mr. CHRISTOPHER ROGERS: Which income statement? Their audit income statement?

Mr. KILLION: The one -- the two of them that they have on their website that says we got the money from ConEdison.

Now, that, to me, would raise a red flag. If you're looking at money going out to someone, and it says it went to CVEC but CVEC says, "No, we didn't get any money from Cape Light Compact; we got it from ConEdison." Is that a bit of a red flag?

Mr. CHRISTOPHER ROGERS: I don't know if it's a red flag or just a misstatement.

Mr. KILLION: Well, what's the difference?

Mr. CHRISTOPHER ROGERS: Well, I can tell you this. I mean if we want to get into the actual transaction, I have to go back and look at my records. But I know that on CVEC's financial statements anything that -- any monies that came from -- I'm trying to remember how it actually works -- I think it came from the Cape Light Compact are recorded as contributions in CVEC's financial statements.

Mr. KILLION: Well, according to their own website, CVEC, what --

Mr. CHRISTOPHER ROGERS: I don't maintain their website, sir.

Mr. KILLION: No. I'm just --

Mr. CHRISTOPHER ROGERS: I don't know what's out there.

Mr. KILLION: -- I just got the information from CVEC. This is their website for 2007 or 2008 and 2009 and it shows -- it didn't say they got any money from Cape Light Compact.

Ms. KING: (Inaudible).

Mr. CHRISTOPHER ROGERS: I don't know --

Mr. KILLION: I'm talking about -- I'm talking about the transactions from Cape Light Compact.

Mr. CHRISTOPHER ROGERS: I don't know what to tell you. I haven't looked because -- I don't know.

Mr. KILLION: So, the question, concluding question, would be that if you were to follow this further, you would have to trace that transaction to see where it went; is that correct?

Mr. CHRISTOPHER ROGERS: If I was auditing the transaction, sure.

Mr. KILLION: Okay. Thank you.

Mr. CHRISTOPHER ROGERS: Okay. You're welcome.

Speaker BERGSTROM: Just one clarification. You know, that sentence, you see that what you're dealing with is the fact that this agency was created by an act of the legislature, I presume. And that the legislature gave it certain authority to spend -- to collect and dispense funds in certain -- and there's a limited authorities, Energy Efficiency Funds and so on.

And the sentence that you quoted basically says but we can spend whatever we want. So I mean I know that's not your issue but that's the issue here.

Mr. CHRISTOPHER ROGERS: Right.

Speaker BERGSTROM: Now you said, oh, you presume that this is approved all the way up the line; do you know that for a fact or are you just assuming that since nobody's

objected it's been approved?

Mr. CHRISTOPHER ROGERS: No. The transactions are absolutely approved.

Speaker BERGSTROM: Approved by DPU and they're aware of this, and they were made aware that they --

Mr. CHRISTOPHER ROGERS: DPU -- they have to file -- I will say this as it relates to the Energy Efficiency Funds.

Speaker BERGSTROM: Okay.

Mr. CHRISTOPHER ROGERS: Those are the funds that are reported on an annual basis to DPU --

Speaker BERGSTROM: Right.

Mr. CHRISTOPHER ROGERS: -- and reported every year and have been.

Speaker BERGSTROM: What about the Power Supply Reserve Fund?

Mr. CHRISTOPHER ROGERS: The Power Supply Reserve Fund?

Speaker BERGSTROM: That's where that sentence is coming from.

Mr. CHRISTOPHER ROGERS: Yep. Absolutely it is.

Speaker BERGSTROM: That's --

Mr. CHRISTOPHER ROGERS: Bear with me, I'm just trying to think if it's included in the Energy -- I don't know if it's included in the Energy Efficiency, excuse me, I don't know if the Power Supply Reserve is included in the Energy Efficiency Reporting to DPU.

Speaker BERGSTROM: All right. So when you say that -- when you say, once again, I don't want to go over this, this is not for your edification but for the viewers.

Mr. CHRISTOPHER ROGERS: Yeah.

Speaker BERGSTROM: If you want -- when you say that you find the dispensing money from the Power Supply Reserve Fund is appropriate, you're relying solely on the language that the Cape Light Compact put into that contract among themselves. In other words, they put it into the Municipal Services Agreement that they wrote up themselves?

Mr. CHRISTOPHER ROGERS: I am basing it on that contract. That is correct.

Ms. McCUTCHEON: Can I just ask one more question?

Speaker BERGSTROM: Yes.

Ms. McCUTCHEON: I just want to understand. You looked at the Municipal Services Agreement to determine whether they were in compliance with it; right?

Mr. CHRISTOPHER ROGERS: Yes.

Ms. MCCUTCHEON: If the standard was. For example, did you look at any of the other governing documents like their aggregation plan or any other things that have been accepted by DPU?

Mr. CHRISTOPHER ROGERS: No.

Ms. McCUTCHEON: So you wouldn't know whether they were in compliance with anything other than that broad statement in the Intermunicipal Services Agreements?

Mr. CHRISTOPHER ROGERS: When it comes to the Power Supply Reserve Funds, yeah, that's correct.

Ms. MCCUTCHEON: So --

Mr. CHRISTOPHER ROGERS: But again, I mean, I think every year they have to file with DPU their energy efficiency activities.

Ms. MCCUTCHEON: Yeah, but not their Power Supply Fund?

Mr. CHRISTOPHER ROGERS: I don't believe so.

Ms. MCCUTCHEON: Okay. Thank you.

Mr. CHRISTOPHER ROGERS: But, again, that would be a question -- Joyce, do you know the answer? I'm not 100 percent sure.

Dr. JOYCE FLYNN: I believe we have a totally separate track of reporting for the Power Supply Fund. So, I'll get the answer to that and show you a track exactly to which agencies and where it goes.

Remembering always that the Green Communities Act changed some of the agencies.

Speaker BERGSTROM: Okay. Have we browbeat Mr. Rogers enough?

Mr. CAKOUNES: Oh, I think we have.

Speaker BERGSTROM: I think we have. All right. Well, thank you, very much.

Mr. CHRISTOPHER ROGERS: You're welcome.

Speaker BERGSTROM: And I'm sure that some of the Delegates may have some follow-up questions that weren't covered by this session --

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: -- for you and the Chairman. So you might hear from us, but we'll go through the Chairman if we have anything else.

Mr. CHRISTOPHER ROGERS: Sure.

Speaker BERGSTROM: Any questions on Cape Light Compact.

Mr. CHRISTOPHER ROGERS: And everybody -- and they have my email. So, if anybody has questions, you can, seriously, you can email me directly. It's totally fine.

And if you want just -- I'll give you a one-minute status update on the Financial Statement Audits that are currently going on.

2009, the first draft is complete. It was going through the review process.

2010 and 2011's audit work is substantially done. I'm anticipating full drafts be issued within the next 2 to 3 weeks. And then I have a meeting with the board August 14, is that correct, the Cape Light Compact board on August 14 with the final documents.

Speaker BERGSTROM: Okay.

Deputy Speaker MARTIN: So that is the schedule right now.

Speaker BERGSTROM: Thank you.

Mr. CHRISTOPHER ROGERS: You're welcome.

Speaker BERGSTROM: Okay.

Dr. JOYCE FLYNN: Can I?

Speaker BERGSTROM: Yeah.

Dr. JOYCE FLYNN: I just wanted to thank you for having us, and also to say I and the Board of Cape Light Compact urge you to send follow-up questions to me and they will be answered.

Speaker BERGSTROM: Thank you.

Communications from Members of the Public

Speaker BERGSTROM: Okay. Are there any Communications from Members of the Public?

Oh, I should say we're due to have the meeting of the Charter Review Committee at 5:30. It may be delayed until the end of this meeting.

Members of the Public. I see Mr. Rogers here, the other Mr. Rogers. Not the one with

the sweater or the accountant but the other one.

Mr. JIM ROGERS: Thank you. Jim Rogers, Sandwich, no relation. I attended the last Cape Light Compact meeting, and at that meeting, my understanding was that Cape Light Compact --

Speaker BERGSTROM: We're having some sound problems. Push that away from you.

Mr. JIM ROGERS: -- Cape Light Compact being Dr. Flynn and the auditor would appear and answer questions that related to the Agreed upon Procedures.

But any other questions would only be entertained in writing from the Assembly and be answered in writing. So, I think that's something that Dr. Flynn perhaps neglected to mention that anything else would only be accepted in writing. I think that's very important.

The problem I had with that is when something is only accepted in writing, there's no chance of saying you didn't answer my question. There's no follow-up. This is a forever discussion if it's just a written question and a written answer.

I think that the leadership of Cape Light Compact is perfectly capable of coming here and answering any questions from the Assembly in an oral manner.

Thank you, very much.

Speaker BERGSTROM: Yes. Mr. Bibler.

Mr. ERIC BIBLER: Hi. I'm Eric Bibler for the record, and thank you for giving me a chance to speak in public comment.

I have some documents that I really would like to get on the public record, which I can give to the Clerk afterwards. I've already emailed them to you, and I believe I've copied all of the Delegates.

I'm not going to go through that today because I know you're pressed for time, you know, as much as I would like to go through some of it.

A lot of it is detailed financial analysis of the hundreds and hundreds of pages of financial journals and so forth that you received that I basically formatted and summarized in tables, and there are a lot of, to me, rather alarming things that leap out of those accounts once this transactional detail is known.

As the Speaker knows, I've invited myself to be placed on your Agenda a number of times, but my invitation's never been taken up. But if you'd like to have me back to answer any questions on that financial information, I'd be more than happy to do so at your invitation.

I guess I just want to say that, you know, remind everybody where this all began at least for me. I got interested in CVEC, and I just couldn't understand where they were going to get the wherewithal to put up a \$10 million project. They didn't have any money. Where was the money going to come from? There were no financials for CVEC and there were no financials for the Cape Light Compact, and there was virtually no transparency, no paper trail, no record of, you know, these initial capitalizations of CVEC or anything else.

And this desire to just understand a public body and to understand whether or not they were viable and capable of putting up a \$10 million project they were proposing for one of your member towns led to all these questions.

The steps in the process were that that, in turn, led a number of citizens and we had -- there was as many as 30 people in a room at some of these County Commissioner meetings wanting to know more about both of these entities and wanting greater transparency. There was a petition that was signed by over I think 320 people that it was very basic. It just asked

for more openness, transparency, and accountability on the part of these agencies and asked the County government to help citizens achieve that.

The County Commissioners rejected it, and the Assembly took it up. And the Assembly invoked the power in their Charter to impanel a Special Committee of Inquiry, which worked very hard. Had 10 meetings over 10 months and issues a set of recommendations.

I'll finish with the history here in a second. But in the recommendations, I believe it's fair to say from the unanimous recommendations of the Committee and their final report that these five committee members who worked very hard found significant cause for concern.

And I think you could categorize that concern as simply as saying there were many, many aspects of these public bodies that were not transparent and that were not fully understood.

And in the judgment of the committee, it wasn't tolerable that they should be so opaque. And that these elements of their finances would not be understood.

So I think the recommendation of the Committee basically was to say there was certain identified transactions which are extremely troubling on the face, on their face, but there's this whole aspect of not really getting the sort of voluntary cooperation that was required to provide the transparency that would have settled these questions and because you don't have subpoena power and you don't have resources and so forth, the logical step was to say, look, we'll just refer this to an agency that does have those powers.

Okay. So that's the road that we have traveled. And I think there's really one question before you today after this presentation especially. The question is, I mean, I just supplied you yet again with a list of questions that I know off the top of my head from sitting in front of my typewriter for three hours and typing them out from memory, you know, because we're so familiar with them at this point.

The question is, did this answer any of your questions? A year ago these recommendations came forth, and it was decided in the deliberations of this body, the consensus was let's give them some more time, let's give them a chance to provide the sort of transparency and accountability we're looking for. It was absolutely clear to the Cape Light Compact and CVEC what was wanted.

The question is did they satisfy you after you showed them this forbearance and gave them a year and said we're not going to refer you and we're going to give you a chance to bring that forth.

And the question with this audit would be, you know, does this audit provide you with the information that you need so that you can go home tonight and you can say I'm satisfied now that, you know, with the level and openness and transparency and accountability of these bodies, you know, this is everything I need.

I just want to mention -- give one quick example and I'll be done. The Delegate from Sandwich was trying to get at this question of CVEC's financial reporting. I've written about this at length. I've been threatened with a lawsuit because of it. It was actually debated by CVEC whether or not to sue me over these statements.

And what I said was that I noted that in its own reporting CVEC reported, first of all, that the initial monies that it received, it reported as revenue and it reported them as being contributions from ConEdison Solutions. That is totally false.

That money was contributed to the Cape Light Compact and then the Cape Light

Compact themselves have since offered you multiple versions of that event where they said there was an assignment of the grant. They said it was seed capital, and you have a document before you that actually says that it was a pledge from the Member Services Agreement.

Cape Light Compact has given you three different versions of that, and CVEC has given you a fourth version saying these were contributions to CVEC from --

Speaker BERGSTROM: Mr. Bibler.

Mr. ERIC BIBLER: Yes.

Speaker BERGSTROM: I don't mean to rush you, but we're getting to outside of what public comment is.

Mr. ERIC BIBLER: All right. Well, I do recall Dr. Flynn gave a half and hour PowerPoint presentation a couple of months ago too, which was not on the Agenda.

But I'll try to finish this up because it goes to Mr. Killion's question.

Dr. JOYCE FLYNN: Point of clarification. Today was my very first PowerPoint ever.

Mr. ERIC BIBLER: I guess you handed out exhibits. I stand corrected.

Speaker BERGSTROM: It doesn't matter who did what just --

Mr. ERIC BIBLER: But, anyway. So my point is that that I would call -- oh, and then it also on still to this day, Sullivan & Rogers performed an audit.

In their audit through 2010, they correctly classified these contributions as member contributions, capital contributions from Cape Light Compact to CVEC, which is absolutely what they were as a completely different character.

As soon as the audit was finished, CVEC went back to reporting these grants from the Cape Light Compact as revenue, as if they earned something. They are not revenue. They are capital contributions.

Now I pointed to that and I said, you know, in my world of commercial business where I came from, a reasonable person could characterize that as fraudulent. Let's use a different language here and this is -- and I'm done.

Mr. Rogers spoke about intolerable misstatements or intolerable -- tolerable misstatements, you know, a certain tolerance for misstatements of fact in the accounts of these bodies.

I think you have to regard that as an intolerable misstatement given the fact that it's deliberate and it's going, and it's a complete mischaracterization.

So, I hope that you will conclude from this that you've taken it as far as you can go, that you need help from a regulatory authority that has subpoena authority, and that you will order in that sort of help that you need because that's what that agency's for. And I don't see how you conclude anything else.

Thank you for your time.

Speaker BERGSTROM: Ms. Green -- Mrs. Green.

Ms. LILLI GREEN: Could I just ask just a quick question? Was the PowerPoint presentation that was given, was that recorded? Did you see that? Okay. Could that be made public information?

Okay. I'm Lilli Green. I'm from Wellfleet. I'm the widow of Preston Ribnick.

Preston, as you might now, passed away on May 5. And I would like to thank the Assembly of Delegates for treating my husband, Preston Ribnick, with the dignity and respect that any member of the public is entitled to. The Assembly of Delegates is the only

Barnstable County agency that did so.

My husband professionally was a highly respected and highly sought-after consultant and speaker nationwide in the field of healthcare. He was a visionary and spoke to most likely more than any -- more healthcare professionals than any other consultant in his field.

He, himself, figured that he spoke to over 300,000 doctors, nurses, and other healthcare workers in 46 states. Our company, Professional Resources Group, employed many more speakers and those speakers spoke to well more than 300,000 healthcare workers in the United States.

It pained me to see him and other members of the public treated like, what else can I say, but a piece of dirt by Barnstable County employees and Barnstable County agencies.

And as an example, I will just give you two. One was he was repeatedly, and other members of the public, have been repeatedly cut off in mid-sentence after three minutes by a Barnstable County Commissioner, or being made to sit in the hallway as Preston and other members of our community were four and five hours at a time at CLC meetings. When they had a few minutes of public session, then they went into Executive Session. And if he even went to the bathroom, he could miss the three minutes of public session that they insisted upon holding until the very end. They wouldn't even take a cell phone and let him have the dignity and -- to be able to walk across the street and have lunch.

He was treated very rudely by Ms. Downey and Mr. Zielinski; I will tell you a number of times.

I know that in the beginning that many of the members of the Assembly were skeptical of what he and others were talking about regarding CLC and CVEC but you listened.

You gave him and others the opportunity to present information to you. And after he and others presented well-documented and well-referenced information, you took him seriously and appointed a Special Committee on inquiry into CLC and CVEC.

This file was front and center on his desk when I came back from the hospital. And inside of it is your report. A report from the Special Committee on Inquiry into Cape Light Compact and Cape and Vineyard Electric Company Cooperative.

This Committee was comprised of Assembly members including the Speaker, Mr. Bergstrom, and the member from Dennis, who I think is very pro-end and has admittedly said so, as well as Mr. Cakounes, Mr. Killion, and Ms. McCutcheon.

Once you start to meet, you took the information Preston and others had presented very seriously and delved into the workings of CLC and CVEC. It wasn't just one or two meetings. You met, as Eric said, over 10 months, 10 meetings. You wrote a report dated May 2, 2012, over a year ago.

All members of the Special Committee, you voted unanimously to adopt and accept the report and to present the report with the seven recommendations to the full Assembly. This was over a year ago.

The full Assembly did not vote to follow through with the recommendations of the Special Committee. It was a sentiment of the full Assembly to wait and see if CLC and CVEC changed the way of doing business.

My point is it has been over a year and these quasi Barnstable County agencies have implemented some window dressing measures but they fundamentally have not changed the way they do business.

I have specific examples, but I'm not going to delve into that today because I'm asking

you to put on the Agenda for your next meeting or one fairly close to your next meeting a discussion of the second -- the seven recommendations on page 16 and 17, which Preston has highlighted and to revisit these and to discuss them, which includes referring this to the IG, the Inspector General as a full Assembly.

I am very concerned about these issues because not much has changed at CLC and CVEC in the past year, and my husband went to every single meeting and he videotaped every single meeting, and I reviewed them and I downloaded them so I know exactly.

And he met with the current president and the past president of CVEC very recently with Mr. Rogers trying to get them to reason and look at the law regarding Open Meeting Law even that.

So what I'm saying to you is that even regarding Open Meeting Law, I don't think there's another committee or board in Barnstable County that would even dare to do what they're doing today.

And regarding shared legal counsel and the information in this report, they haven't changed one iota.

And what they are doing is what I could consider whitewashing this whole situation. Here's an example that actions recently taken by the Barnstable County Selectmen and Councilors' Association demonstrate. I don't know if you're familiar with what has happened, but the public was made aware of the fact that there was a meeting. The public couldn't even make a comment.

There was a letter that was given and it was glowing from CLC, and without any public comment, without anything whatsoever, the entire -- with all the Boards of Selectmen members in attendance just voted to adopt that. If you don't call that a whitewash, I don't know what you would call it. But I do. I call it a whitewash.

My husband often said that our form of democracy in the United States is the best democracy in the world. When citizens see something wrong, it is their obligation to raise their concerns and try to do something about these wrongs. That's what Preston and others have been doing for over three years here in Barnstable County.

So I ask you today to do the right thing and at least discuss and let the public comment on these recommendations that were put on hold by the Assembly one full year ago.

I also would like to ask you for your upcoming meeting as soon as possible or when it can be scheduled for you to provide me with the opportunity to give an update to the health impacts of wind turbines. So, two requests.

There are new peer reviews, scientific articles, and also Preston and I have conducted interviews with over 200 people in 15 counties around the world. Our company created national programs based on interviews conducted and peer review, scientific articles around different disease states. That's what our company did.

And I think that this is very important given that there are 8 wind turbines in Barnstable County where people are reporting adverse health impacts and no one is stepping up to the plate at this point to protect the health, safety, and well-being of the citizens and the public of Barnstable County.

Speaker BERGSTROM: Ms. Green, I don't want to seem rude, but I have to wrap it up.

Ms. LILLI GREEN: Okay. I will wrap it up.

Speaker BERGSTROM: You'll be given an opportunity to make that presentation in

the event we --

Ms. LILLI GREEN: Okay. Okay. Well, today, I will wrap it up. Thank you, very much, Mr. Speaker.

Speaker BERGSTROM: Sorry about that.

Ms. LILLI GREEN: All I'd like to do is give you this handout that was Preston's idea, and I mostly compiled it. And it's only the people that have come to us and information that was in the press that was followed up on. There are 21 locations around Massachusetts where the people are reporting adverse health impacts.

So, I appreciate this opportunity to be able to speak with you, and present in an hour or 45 minutes an update to the health impacts of wind turbines.

Okay. And so I'd just like to give this as a handout.

Speaker BERGSTROM: Yeah.

Ms. LILLI GREEN: And I'd like to thank you for the opportunity.

Speaker BERGSTROM: Yeah. All right. We have one more hand up there.

Ms. LILLI GREEN: Thank you.

Mr. CHRIS POWICKI: Hi folks, Chris Powicki, 2042 Main Street in Brewster. I'll try to be pretty quick.

I'm not here to ask the Assembly to ask the state to investigate CLC and CVEC. Clear evidence of the need for action is provided in the briefing that I submitted to the Speaker, the Clerk, and the entire Assembly yesterday. I hope that briefing will be put into the public record.

What I want to emphasize to you is that you, the Assembly, should take action to cleanse the affairs of Barnstable County and protect its honor.

The Assembly's the only entity among the CLC and CVEC boards, County Commissioners, Administrators and select boards and councils of individual towns, and the local media that has acted with due diligence since fresh concerns regarding the management operations of CLC and CVEC began arising in 2009.

My concerns go all the way back to 2003. Just a few months after CLC began its power supply aggregation under the Community Choice Aggregation Plan that had been approved by the Department of Telecommunications and Energy back in 2000.

Through the work of the Assembly and particularly the members of the Special Committee, many important documents and facts have emerged to help illuminate what's been going on behind closed doors in Barnstable County over the past decade.

In summary, it was basically worse than I thought in terms of the willingness of CLC and CVEC officials to put political and profit motives before public interests.

I will be glad to review the details as presented in my briefing at a future meeting of the Assembly.

Here are three thoughts for today. First, the Agreed upon Procedures represent largely a cynical waste of ratepayer money. That's not to be construed as a criticism of Sullivan & Rogers. That's just -- I think it was intended by the way the procedures were designed.

CLC officials explicitly designed these procedures to not address key concerns relating to the unauthorized collection use of ratepayer funds and to the \$520,000.00 grant that the CLC received from ConEdison Solutions less than two weeks after the CLC granted this company a new contract that was worth more than \$150 million at the time.

It appears that CLC officials based on my reading of the auditor's report may even

provided Sullivan & Rogers with misleading and incomplete information.

Second, the fragmented confusing and sometimes contradictory public record that is out there demonstrates that one or more Barnstable County officials has committed inappropriate actions, likely not for direct personal gain but certainly to the benefit of private sector entities and to the massive detriment of ratepayer interests.

And third, on behalf of the people of Barnstable County, the voters in each community, the Assembly should demand accountability from the County administration and from the County Commissioners by calling for an immediate state investigation not of CLC and CVEC but of Barnstable County itself as the fiscal administrator of those two entities.

By taking this step, the Assembly can once again protect the County's honor and also eliminate what are likely to be some barriers to a fulsome discussion through the Charter Review Committee.

In addition, this will represent an important first step in restructuring CLC and CVEC consistent with the principles of consumer empowerment, transparency and accountability that underlay the original aggregation plan, the Compact's governing document, as well as with ambitious goals relating to energy-efficiency, renewable energy, and climate change.

Thank you.

Assembly Convenes

Speaker BERGSTROM: All right. Well, thank you very much. The Assembly will now convene, and we will begin with the Committee Report on Finance Committee Report dated 6/5/13 for Proposed Ordinance 13-06.

John, do you want to take the lead on this?

Report of Committees

Mr. OHMAN: Sure. Certainly, Mr. Speaker.

This is the report on the Proposed Ordinance 13-06. We met on June 5, 2013. There were four members of the Finance Committee discussing making appropriations transfers for the fiscal year 2013 for Legal Services with Special Counsel on Charter Review, which is when (Inaudible) meeting start.

After discussion, the committee, the majority approved making those funds available for the 2013. There was one person that did not and that was me.

Speaker BERGSTROM: Okay. Well, that in case do you --

Mr. OHMAN: Right. Indifference to --

Speaker BERGSTROM: Somebody has to put it on the floor.

Mr. OHMAN: Indifference to my committee, I will ask that the Assembly approve Ordinance 13-06 as presented.

Speaker BERGSTROM: Okay. Do I have a second?

Ms. KING: Second.

Speaker BERGSTROM: Okay. It's moved and seconded. Oh, you have to approve the Minutes?

Clerk O'CONNELL: It's a report and minutes.

Proposed Ordinance 13-06: To transfer appropriations within the County's operating budget

for Fiscal Year 2013, as enacted in ordinance No. 12-04, by making appropriations transfers for the Fiscal Year two-thousand and thirteen.

Speaker BERGSTROM: It's a report so I thought. Okay. So any discussion? Do you understand what this is? I talked to Mark Zielinski. He talked to the attorney for the committee, and they both felt that this was an appropriate expense and well within the ballpark, and maybe even be a bargain for Barnstable County. I can't say that because I know nothing about legal expenses. That's what I've been told. The parties involved Mr. Curran and Mr. Zielinski.

So, do we have any comment on this?

Ms. ANDREWS: Just a question.

Speaker BERGSTROM: Yeah, Cheryl.

Ms. ANDREWS: Was there a translation into hours or work or no?

Mr. OHMAN: As I recall it, it's a flat rate.

Speaker BERGSTROM: It's a flat rate.

Mr. OHMAN: With a maximum number of hours and an opt-out should the committee not need that much. There was an opt-out within that structure.

But there was no one there to present it from the people at the administration that wanted that. And that's why I, essentially, voted against it. We had no information, no person presenting the details of the question you asked.

So I just wanted to put it off for that reason.

Ms. ANDREWS: Thank you to the Chairman of the Finance Committee. I guess my question then would be given that the Finance Committee had to make a decision without receiving apparently some questions answered, was there any thought towards approving half of this and then having them come back for a secondary transfer if it was needed?

Speaker BERGSTROM: No. We're dealing with the Ordinance that's in front of us. Leo.

Mr. CAKOUNES: Thank you. I apologize to the rest of the members of the Assembly. I am on the Finance Committee, but I was unable to make the meeting in which this was discussed, so I do have some questions.

First of all, this is a transfer into the lawyer, or what do they call it, Town Counsel Reserve Fund, for fiscal year 2013. So this is going to be expended I presume between now and July 1?

Speaker BERGSTROM: No.

Clerk O'CONNELL: It would be encumbered if you -- If it's approved, then it allows you to book that expense from your FY '13 funds and will be expended into after July 1.

Mr. CAKOUNES: Right. May I, Mr. Speaker? Did anybody ask what the current fund balance is in the Legal Services currently? I mean I know back in January we had probably \$30,000.00 in there.

Mr. OHMAN: Mr. Speaker, I can answer that. There was no one there to ask.

Mr. CAKOUNES: So no one asked, so no.

Mr. OHMAN: There was no one there to ask the question to. No one from the administration came forth to defend this particular Ordinance.

As a matter of fact, we used some last minute information through Janice's persistence that some written stuff that nobody had a chance to digest. I just thought it was really poorly

presented.

Speaker BERGSTROM: Yeah, go ahead. Janice.

Clerk O'CONNELL: On the contract, if I recall correctly, was 27,000-27,500. This Ordinance is for 20. So in my mind, I'm thinking that 20 is coming from some place to be booked as a reserve or encumbrance to go forward.

But if the contract was 27,500, there must be other money someplace else that exists that can be accessed now.

Whether that's the only amount left in that fund or that's all that's coming, I don't know that.

Mr. CAKOUNES: Okay. Again, I know it's important and I certainly don't -- I'm not going to take the stand and I'm not going to vote for this because I don't want to see the County expend these funds in this manner because I certainly do. I want to see the Charter Review Committee move forward. And we did vote and discuss that they should have legal counsel.

My concerns are, as I just said, I know there is an account balance in there. If it's 7,000 and we're appropriating 20 and that's going to be a sufficient amount fine.

My other questions would have been July 1 is coming around the corner and our new budget's going to come into place, and we just voted a budget which had \$50,000 in the Legal Reserve Fund, and we could have spent that after July 1 and waited until sometime in January when that fund was either depleted or down to replenish it at that time.

But, once again, I blame myself for not being there. Sorry.

Speaker BERGSTROM: Yes, Deborah.

Ms. McCUTCHEON: I'd just like to point out that I think it's in the Assembly's best interest to have legal counsel for this committee.

There's going to be a work product coming out of here that I think we're going to be held responsible for.

And I don't think that some of the other groups that are affected here are really interested in that project, and, therefore, I think that's why nobody appears.

So I think we should approve this.

Speaker BERGSTROM: Well, yeah, I tend to agree with Deborah. I mean one of the things that we're going to consider if we get to it is the question of the governance of Barnstable County.

There seems to be some sentiment out there that the Assembly of Delegates is unnecessary or ineffective or dysfunctional, and I don't want to give them any more ammunition to push that point.

Okay? So, if we turn down the Legal Fund -- here's what's going to happen. If you turn down the Legal Fund today, we may not have another meeting on July 3. And the next meeting there's not going to be people there.

So, I mean, you can argue whether or not the fund -- whether somebody showed up at the meeting or whether or not they showed -- put the hours in there to show how diligent you are in looking at these things, but the fact is that if you pass this, we're going to have an attorney and he's going to get paid. If you don't, we won't. That's what you're voting on right now.

Mr. ANDERSON: But Mr. Speaker --

Speaker BERGSTROM: Yes.

Mr. ANDERSON: July 1 is just a couple/three meetings/two meetings away. If you guys can't work for two meetings without an attorney, then I think we're not doing our job.

And for them to show the arrogance of not coming over to the Finance Committee and telling them what they're going to spend it on, how they're going to spend it, where it's coming from, I'm voting no.

Ms. KING: Mr. Speaker.

Speaker BERGSTROM: Yes.

Ms. KING: Thank you, Mr. Speaker. I support what Richard just said. I mean normally I would vote for this, but they haven't even got the nerve to show up and explain what it's for. And yet they sit there and they voted for an Ordinance to get rid of us anyways. The contempt is unbelievable.

No. I will vote against this. They can bring it forward and I'd vote for it happily if someone showed up for a meeting.

Speaker BERGSTROM: Well, the question is --

Ms. KING: Because I think -- the reasoning of why we should vote for it is incorrect. We shouldn't vote for it just because they need a legal counsel. I agree with that, but Mark Zielinski should have shown up for it, and they should have explained what it's for.

Thank you.

Speaker BERGSTROM: Yes, Pat.

Mr. PRINCI: Just very quickly. It's not as if the legal counsel won't represent them. Lawyers generally follow through with their commitment that they've made. They understand that we've made a commitment on the record to fund it. It's just a question of no answers to questions. And I'm certain that the lawyer can just send over a bill. And after July 1, we'll look into next year's budget and we'll work it all out.

I don't think it would hold back the Charter Review from moving forward. I would not support this.

Ms. KING: Call for a vote.

Speaker BERGSTROM: Okay. If that's how you feel about it, but I'm telling you right now that we may very well not have a meeting on July 3. I'm checking now to see if we have a quorum, who's going to be there, and whether the building is open.

So, and whether or not we have a quorum on the next meeting after that is an issue also.

So, anyway, we'll call for a vote on this.

Roll Call Vote on Proposed Ordinance 13-06: To transfer appropriations within the County's operating budget for Fiscal Year 2013, as enacted in ordinance No. 12-04, by making appropriations transfers for the Fiscal Year two-thousand and thirteen.

Voting YES (24.37%): Ronald Bergstrom (2.84% - Chatham), James Killion (9.58% - Sandwich), Suzanne McAuliffe (11.02% - Yarmouth), Deborah McCutcheon (0.93% - Truro).

Voting NO (53.74%): Richard Anderson (9.15% - Bourne), Cheryl Andrews (1.36% - Provincetown), Leo Cakounes (5.67% - Harwich), Ned Hitchcock (1.27% - Wellfleet), Marcia King (6.49% - Mashpee), Teresa Martin (2.30% - Eastham), John Ohman (6.58% - Dennis), Patrick Princi (20.92% - Barnstable).

Absent (21.89%): Christopher Kanaga (2.73% - Orleans), Anthony Scalese (4.55% -

Brewster), Julia Taylor (14.61% - Falmouth).

Clerk O'CONNELL: Mr. Speaker, Proposed Ordinance 13-06 fails to pass with 53.74 percent of the Delegates voting no; 24.37 percent voting yes; and 21.89 percent absent.

Proposed Ordinance 13-06 fails to pass.

Report from the Clerk

Speaker BERGSTROM: Now we have a Report from the Clerk.

Clerk O'CONNELL: Nothing to report today.

Other Business

Speaker BERGSTROM: Okay. Any other business to be brought before the Assembly? Yes, Suzanne.

Ms. MCAULIFFE: In 30 seconds. The Charter Review Committee met two weeks ago. We had a Public Hearing. There were six people who spoke, three people supported the recommendations that the Special Committee that was formed, and three people who wanted to keep the Assembly or an Assembly-like representation in place.

There is some sort of activity input to involve Boards of Selectmen, and I know we're all aware of that. So I anticipate we will be hearing from Boards of Selectmen about their opinions on County government, and I welcome that. I think that's great.

But I just wanted to let you know its split right down the middle at this point.

Mr. CAKOUNES: We've got some more down here.

Speaker BERGSTROM: What's that? Yeah.

Mr. OHMAN: And in conjunction with what Suzanne said, I encourage all the Assembly members to go to their Boards of Selectmen and get an opinion from them because I think it will be surprising to this committee how much support there will be for keeping town-sponsored votes in County government.

Speaker BERGSTROM: Okay.

Mr. KILLION: One more, Ron.

Speaker BERGSTROM: Yeah, one more.

Mr. KILLION: I just want to invite everybody to Sandwich on June 29 for a Sandwich Fest, which is an outdoor fair and a sandwich-eating contest.

Mr. ANDERSON: Sandwich eating?

Speaker BERGSTROM: Okay. Leo.

Mr. CAKOUNES: I've got an invite too. I apologize I didn't bring your invitations, but our Annual Farm Open House Potluck is June 29. It's 11 o'clock in the morning till 11 o'clock at night. We are roasting a pig this year, so please attend. And your families are welcome to come too.

If you need directions, call me. I will email you directions anyhow. Thanks.

Deputy Speaker MARTIN: Motion to Adjourn.

Ms. KING: Second.

Speaker BERGSTROM: All those in favor, say “Aye.”

The DELEGATES: Aye.

(Motion carried.)

Whereupon, it was moved, seconded, and voted to adjourn the Assembly of Delegates at 6:00 p.m.

Respectfully submitted by:

Janice O’Connell, Clerk
Assembly of Delegates