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VILLAGE OF ANGEL FIRE
Council Regular Meeting Minutes
Tuesday January 13th, 2015 at the Village Hall

Call to Order

Mayor Cottam called the meeting to order at 5:30 PM

Pledge of Allegiance

Mayor Cottam called for the Pledge of Allegiance.

Roll Call

Present were Mayor Cottam, Mayor Pro-tem Howe, Councilor Germscheid, Councilor Colenda, Councilor Lanon. Also present were Interim Village Manager Richard Tafoya, Village Clerk Terry Cordova. A quorum was present.

Approval of Agenda

Mayor Pro-tem Howe made the motion to approve the agenda, Councilor Germscheid seconded.

Motion carried 4-0

Approval of Consent Agenda

1. Approval of December 9th Regular Council Meeting Minutes

2. Approval of December 17th Special Council Meeting Minutes

Mayor Pro-tem Howe made the motion to approve the consent agenda, Councilor Lanon seconded.

Motion carried 4-0

Requests and Responses from the Audience (Limited to 3 minutes)-None

Announcements and Proclamations -None

Reports:

a. Governing Body Report

Mayor Cottam went over the legislative events that will be coming up in February. She also added that when she attended the Trends conference that tourism cabinet secretary Rebecca Latham encouraged the members of the enchanted circle to work together on events which could potentially help with funding. A good example would be the balloon festival in June which is the same date as the Red River wine and art festival which could be promoted together.

Mayor Pro-tem Howe reported that the military appreciation and adaptive ski program is coming up. January 23 thru the 25 will be at Taos ski valley and February 20 thru the 22 will be here in Angel Fire. Rick Sprout has put in many hours into this program. He also reported that on February 21, Saturday morning Dana Bowman who was in the Golden Knights and lost both of his knees will be parachuting just behind the resort. Richard Dickerson added that it is an amazing thing to see.

b. Manager's Report-None

c. Staff Reports

Brad McCaslin, Police Chief, gave a report on the police department (see attached)

Tracy Orr, Grant Writer, gave a report on grants that were being worked on (see attached)

Old Business-None

New Business

A. Discussion /Approval of the Final Audit Reports for FY 2012,and FY2013

Chris Garner with Axiom gave a brief report on the audits (see attached). Mayor Pro-tem Howe made the motion to approve the final audit reports for FY 2011, FY2012, FY 2013. Councilor Germscheid seconded.

B. Discussion /Approval of Resolution 2015-01 a Resolution Establishing the Open Meeting Resolution and Rescinding All Others

1 Mayor Pro-tem Howe made the motion to approve resolution 2015-01 a resolution
2 establishing the open meetings resolution and rescinding all others. Councilor
3 Germscheid seconded. With no discussion the motion carried 4-0 with Mayor Pro-tem
4 Howe-aye, Councilor Germscheid -aye, Councilor Lanon-aye, Councilor Colenda -aye.

5 **C. Discussion / Approval to Appoint Justin Johnson as Village Finance Director**

6 Mayor Cottam stated that the title of director versus treasure was still being discussed.
7 Terry Cordova, Village Clerk stated that in 1989 there was an ordinance establishing the
8 position of clerk/treasure, in 2000 that ordinance was amended to the clerk only. So it
9 really is up to the village to decide the title. Councilor Germscheid asked about the
10 reassignment of duties with in the finance department. Manager Tafoya stated that Justin
11 would be the director of that department and possibly making Debbie the assistant and
12 keep all other positions the same. Councilor Germscheid also asked if Michael
13 Stieninger with DFA would be coming back. Manager Tafoya stated that he has been
14 requested for two weeks. Mayor Pro-tem Howe asked how he felt about municipal
15 accounting , Justin stated that is was a bit different then the county but that he felt
16 confident he could get things cleared up and moving in the right direction . Mayor Pro-
17 tem Howe made the motion to appoint Justin Johnson as village finance director.
18 Councilor Germscheid seconded. With no further discussion the motion carried 4-0

19 **D. Discussion / Approval of an MOU with Virtual Academy for Mandatory Biennium**
20 **Training for the Angel Fire Police Department**

21 Brad McCaslin, Police Chief explained that the Virtual Academy will allow the officers
22 to remain in Angel Fire in lieu of them having to travel out of town for the mandatory
23 biennium training, advance training. Officers are required to have 40 hours of training
24 every two years to maintain their certification. This allows the officers to remain in the
25 village as they complete their training and allows them to cover their shifts. The cost is
26 \$99.00 per officer per year for a total sum of \$396.00. This past February we sent an
27 officer out of town for mandatory training, the cost for the training was \$500.00 plus
28 \$425.00 for per diem. As you can see this will be a cost savings to the village and the
29 police department. Mayor Pro-tem Howe made the motion to approve an MOU with the
30 Virtual Academy for mandatory biennium training for the Angel Fire police department.
31 Councilor Lanon seconded. With no discussion the motion carried 4-0

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33 **Adjournment**

34 Councilor Lanon made the motion to adjourn at 6:07 pm, Councilor Colenda seconded. Motion
35 carried 4-0

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37 **Passed, Approved and Adopted on this 10th day in February, 2015**

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44 **Barbara Cottam, Mayor**

45 **ATTEST:**

46 
47 **Terry Cordova, Village Clerk**

**ANGEL FIRE
POLICE DEPARTMENT**

3465 MOUNTAIN VIEW BLVD
ANGEL FIRE, NM 87710

Date : 01/12/2015
Page : 1
Agency : AFD

Calls For Service Totals By Call Type in Beat

12/01/2014 to 12/31/2014

Beat	AF	Call Type	Totals
		10-44 Property Accident	7
		10-54 Traffic Contact	1
		10-57 Drunk Person	1
		10-89 Welfare Check	3
		AOA Assist Other Agency	1
		B&E Breaking and Entering	1
		HW House Watch	1
		LARCENY Larceny	1
		MA Motorist Assist	1
		S11 Abandoned Vehicle	3
		S13 Suspicious Vehicle	1
		S13A Suspicious Activity	2
		S13P Suspicious Person	1
		S16 Obstruction on Roadway	1
		S21 Burglary	2
		S21A Burglary Alarm	1
		S22 Disturbance	2
		S22D Domestic	1
		S22N Noise Complaint	2
		S29 Wanted Person	1
		S3 Hit and Run Accident	2
		S34 Criminal Damage	1
		S35 Narcotics	1
		S37 Suspicious Incident	2
		S38 Theft	1
		S40 Alarm	2
		S48 Animal Complaint	3
		S48B Dog Bite	1
		S55 Open Door	1
		VEHCOMP Vehicle Complaint	6
Beat	AF	Total for Beat	54
Grand Total for all calls			54

Arrest Totals By Violation

12/01/2014 TO 12/31/2014

Violation	Total
30-31-23 POSSESSION OF CONTROLLED SUBSTANCE	1
30-31-25.1 POSSESSION OF DRUG PARAPHERNALIA	1
5-2D-3(B) POSSESSION OF LESS THAN 1oz OF...	1
WANTED PERSON WANTED PERSON	1
Grand Total	4

} Same Arrest

Citation Totals By Violation

12/01/2014 to 12/31/2014

Violation		Total
12-6-1.1	SPEEDING	4
12-6-12.6(A)(6)	DRIVING ON A SUSPENDED LICENSE	1
12-6-6.1	Parking Prohibited in Specified Pla	6
5-2D-3(B)	POSSESSION OF LESS THAN 1oz OF MAR	1
	Grand Total	12

Report from Grant Department

Report on NMDOT Recreational Trails Program award for the purchase of Trail Maintenance Equipment. This was a special call as NMDOT had some unused funding for trails. We wrote for this grant and received \$2,500 for the following items:

**Troy-Bilt FWD mower
North Star 16 Gallon Tank Spot Sprayer
Earth Auger
Mini Cultivator
Chain Saw
Spring Tine Rake
Back Pack Blower**

Our match for this grant is \$426.03.

Fablan and Tracy are working on the Capital Outlay Items, concentrating on the top three ICIP projects, all involving water. Fablan attended a training for Capital Outlay procedures.

We are looking for funding for the Coffey Two Well. We received the estimated costs of construction from Dennis Engineering for the well and are looking for ways to cut back on those costs.

Village of Angel Fire

2012 and 2013 AUDIT RESULTS

January 13, 2014



Our responsibility under U.S. and Government Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to form and **express an opinion** about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit in accordance with generally accepted auditing standards issued by the AICPA and the Comptroller General of the United States, and to design the audit to obtain **reasonable, rather than absolute, assurance** about whether the financial statements are free of material misstatement.

Our audit of financial statements includes **consideration of internal control** over financial reporting as a basis for designing audit procedures **but not for the purpose of expressing an opinion** on the effectiveness of the entity's internal control over financial reporting. Accordingly, we considered the entity's internal control for the purpose of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for **communicating significant matters related to the financial statement audit** that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Auditor's report on the financial statements

Modified Opinion

- Financial Statements are presented *fairly* in accordance with accounting principals generally accepted in the United States of America except for the due to/due from accounts in 2012 and 2013 and Revenue and Expenditures in 2012.



OTHER AUDITOR'S REPORTS

GAGAS Report on Internal Control Over
Financial Reporting and on Compliance
and Other Matters



COMMUNICATION WITH GOVERNING BODY

Material Weaknesses

A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a **reasonable possibility** that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a **timely basis**.

Significant Deficiencies

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a **material weakness, yet important enough to merit attention by those charged with governance**.





*Certified Public Accountants
& Business Advisors LLC*

2012 FINDINGS

- 2003-001 – Due Date of Audit Report
- 2003-004 – Inadequate Segregation of Duties
- 2003-006 – Budget Overages
- 2003-009 – Utility Accounts Receivable
- 2003-014 – Accounting for Permit Deposits
- 2004-003 – Travel and Per Diem Disbursements
- 2005-003 – Annual Capital Asset Inventory
- 2005-004 – Unbilled Water Receivable
- 2007-002 – Unlocated Accounting Records
- 2007-003 – Journal Entry (JE) Process
- 2007-004 – Inadequate Accounting Records
- 2008-002 – Timeliness of Due to/Due From Reversals
- 2009-001 – Unbudgeted Activity





*Certified Public Accountants
& Business Advisors LLC*

2012 FINDINGS

- 2009-006 – Control Environment
- 2009-007 – Accounting for State Grants
- 2009-008 – Ineffective Oversight of the Financial Reporting and Internal Controls
- 2011-001 – Internal Control Over Cash Disbursements
- 2011-002 – Bank Reconciliations
- 2011-003 – Violation of Open Meeting Act
- 2011-004 – DFA Budget Variation in Accounting Records
- 2012-001 – Capital Assets Disposal Notification
- 2012-002 – Prior Period Adjustments Over Financial Reporting
- 2012-003 – Updated Policy and Procedure Manuals
- 2012-004 – Monitoring and Tracking of Ambulance Receivables





*Certified Public Accountants
& Business Advisors LLC*

2012 FINDINGS – RESOLVED IN 2013

- 2003-014 – Accounting For Permit Deposits
- 2004-003 – Travel and Per Diem Reimbursements
- 2005-003 – Annual Capital Asset Inventory
- 2009-007 – Accounting For State Grants
- 2011-003 – Violation of Open Meeting Act
- 2012-001 – Capital Assets Disposal Notification
- 2012-002 – Prior Period Adjustment Over Financial Reporting

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2013 FINDINGS

- No New Findings

2014 AUDIT STATUS



Thank you!

