

**DRAFT**  
**SPECIAL MEETING - WILLIAMSON LAW**  
**Town of Shelby**  
**4062 Salt Works Rd. Medina, NY**

August 1, 2024   6:00pm

**Please note:** We are live streaming our meetings through YouTube. See [www.townofshelbyny.org](http://www.townofshelbyny.org) and click on the link.

Present:

Scott Wengewicz, Supervisor  
Steve Seitz, Councilman  
Eddie Zelazny, Councilman  
Jeff Schiffer, Councilman  
Linda Limina, Councilwoman  
Darlene Rich, Town Clerk  
Kathy Bennett-Attorney via zoom  
Kathy- Williamson Law-phone  
Greg-Williamson Law-phone

Others:

Dina Barone	Gabrielle Barone	James Zelazny
Alan Bushover	Mary Zelazny	Scott Carlton
Yonic Parada	Karen Curtin	Paul Curtin
John Pratt	Sharlene Pratt	Leona Weese
Chris Mason	Julie Wolter	Clayton Zelazny
Joy Waters	Larry Waters Sr.	Mike Rich
Phil Rudnick	Barb Daluisio	

Called to order at 6:00 PM

This special meeting is in regards to Williamson Law software for accounting

Pledge to the Flag

Kathy Bennett-Thanked Kathy and Greg from Williamson Law to answer questions the town has regarding the software. It is her understanding that the towns switched over to Williamson Law as its financial software program. They made the decision in 2022 and the switchover happened sometime after that. There has been some difficulty in getting financials in a timely fashion and the comptrollers office is doing a review now of the town as a follow up to a previous review and she thinks the town just needs to know the town needs to understand firsthand what happened with the switchover and what

Williamson is doing now to help the town correct the situation and start to move forward in a right direction. Greg and Kathy were representing Williamson Law. Greg is the President of the Company and Kathy is the salesman of the company. Limina- what happened when the accounts were converted over to Williamson in 2023? There seemed to be some error in the conversion. She asked if they could explain what that was. Greg- the only numbers they get are from our people so all they can do is take the numbers that were given them and put them into the program. Limina- not disputing the numbers but the accounts that those numbers got into were not correct. Kathy- from her notes there was something regarding the old system that had identical account numbers as the state comptroller's account code which Williamson used the state comptroller account code and they were the same number account codes in the previous system that ended up being the same account code as what that number represents out of the state comptroller's account code. Limina- So you're saying our chart of accounts was incorrect? Kathy – she said she has a note from Miranda just this spring that the chart of accounts within your previous system did not follow the chart of accounts in the Williamson software. Limina- So when you put the numbers into Williamson did you put them into the correct accounts like they should have been or you just mapped exactly the way the information you received. Kathy- we mapped it was the exact same account code as the state comptroller. We put the number in but evidently the meaning behind that account code in your previous system meant something different so the numbers ended up not being correct. Bennett- Are you saying the accounts were mislabeled? Kathy- On November 16, 2023 at 11:18 am she emailed Scott that attached a letter referring the transition to WLB Municipal accounting from KVS. Williamson follows New York State comptroller guidelines for New York state fund accounting and utilizing state account codes and their use as directed evidently KVS 200 accounts was utilized and behaved differently than how the comptrollers for 200 accounts would have it work. Greg- they are a much more comprehensive description of what was done but don't want to read it right now. We would be more than happy to send it to the board. It is a 2-page letter signed by Nick one of our support people with what has happened with the A200, A 201 and A230 so not knowing we just made the 200 fund in our 200 fund but the numbers that made up that 200 fund in KVS came from different source but we'd be glad to you also so you can examine it. Limina- How many accounts did you say were affected? Kathy said she did not know; they are not accountants. She is just taking it from notes. Greg- looks like the 200 accounts. The whole thing from Nick is about the 200 accounts. They can get that information for the board. Limina- so this was not a conversion issue where Williamson put something somewhere where it didn't belong. The information that was being used wasn't maybe in the correct accounts to start with so when you moved it into Williamson and used the New York State chart of accounts now there are things in those accounts that really probably belong somewhere else. Greg- believes that has been corrected too. Limina- So as of November 2023 you believe that our issues with the conversion were corrected? Greg said he believed so but Williamson doesn't enter the data. They just provide the software; they have no idea what is being entered into the system. As of Jan 1, 2024 he has assigned it to one of their top accounting specialists and he's been going through from January 1<sup>st</sup> up until now and believes everything is very accurate to the penny and expects the board to have all the reports they need very quickly. Limina-

Could you explain what is the process, you have a revenue journal, an expenditure journal, everything has to be in for the month into those individual journals and then everything is closed at the end and then everything posts to the general ledger. Greg- After its closed, it gets posted but not until its closed, now once its closed you cannot go back and change things. You can make journal entry to correct any thing that needs to be corrected. Limina- So you can make a change but you just can't do it thought the revenue or expenditure journal, you have to do t through a journal voucher. Greg- Once the month is closed, yes, because that entry allows the audit trail. That way the previous month after the board has approved the month. Limina- Just want to confirm let's say we close July we are in the first week of August we realize we had an error in July that needs to be corrected we can make a journal entry back into July to make that correction. Limina – so corrections are made in the current month once it's closed its closed and there is no going back. Greg said correct. That keeps the audit trail silent. Limina- Would that be the same thing for year end. You have to keep the books open until the audit is done and then any audit entries are made and then you can close the year. Greg- We call it a soft closing and yes what happens is that the books are closed but it's open in case you have any adjustments from our auditors or from your account to make any adjustments they need to make and then the books are closed and the year is closed but unfortunately you know you can't close in January or December 31<sup>st</sup> and start on January 1<sup>st</sup>- there is always going to be a lag time there because it's a busy time of year. Limina- if your still working in July can you start entering information into the revenue or expense journal into August or do you have to wait until the month is closed. Greg -said no you can enter information in. Kathy- you can create an abstract for the next month you can create abstracts as many months as you want but until you close the journal and close the abstract the journal you can continue to pay bills in other words yes even though the month is not closed. Let's say two weeks in August and the month is not closed you can continue to pay your bills as long as you need. Limina- And then when it's closed its driven is what you're telling me so we have July open but Miranda needs to pay bills for august she can continue to do that and we close July based on the date and but she can't close August until July is closed. Every month has to be closed prior. Greg said yes and sometimes what happens is bills will come in after the 31<sup>st</sup> of July that should be logged in as July so that is why there is a lag period before you end up closing the month. And the same with cash. She can record cash into the revenue journal but she can't close that one util the previous month is closed. Greg- correct. Limina- do you have a bank reconciliation module in Williamson. Greg- said yes, it is a check reconciliation. Limina said that was different than a bank reconciliation so you have just a check reconciliation. Kathy – correct. Kathy said they don't support the program so they don't know. She knows they have check reconciliation. Limina said the difference is for check reconciliation all you are is determining how many outstanding checks you have but other things hit our bank account other than just checks. You get deposits, you might do an ACH, there is other things that can happen so in a bank reconciliation I 'm wondering if there is a place for Williamson to put the bank balance and then check off every thing that happened on the bank statement and then having Williamson spit out a report that says here is your bank balance, here is all your adjustments and here is you Williamson balance and they match. Kathy and Gregg were not sure if they had that. They have their expertise that

does it and would rather not make statements that are not factual. Limina- It does sound like from this that the state auditor we spoke with that it is just a check reconciliation. Limina- So as of now you believe that all of the balances based on what your being told is all the balances and your gentleman there has checked all of our balances seem to be correct at this point. Greg- He finished with January and it balances to the penny and now its just a matter of closing the different months up to this month. Limna- Other than the revenue and expense journals is there any other process, can you run a general ledger, can Miranda run a general ledger? Kathy- I believe so yes. You can take any report and run a report on it. Limina- There is a revenue and expenditure report, correct? Kathy -correct. Limina- said she is assuming it will take the actual balance as of today and compare it to the budget that's input and show us a variance as to what is still I left in the budget line? Gregg- correct. Limina- Can we compare year to year for budgeting purposes-is there a report that comes out that can show what was spent in 22, 23 and 24? So, we can see a trend for the budget? Greg- could not answer her but said he would get an answer for her. Kathy- She knows in their budget preparation program within the accounting program when you start working in budget it goes back about two previous years. Greg-the budget program is part of the program. It is not an additional program. Limina- If there was a report that they wanted for some reason is there a report where Miranda could pick a few things and run her own report. Greg- said there isn't but if she ever wanted a report that was valuable to the board we would certainly get it. There are so many reports, account numbers, activity on it, total. Just need to ask and we can show her how its done. Limina- basically just wanted to find out what the original issue was and at this point we seem to be on track to be able to start closing the books monthly. Greg- very much on track. Speaking with the person they have assigned to this he is very positive about how well it was going. Zelazny- Do you have a record of how many times the town has contacted you with issues. Greg- We have a pretty good idea. Zelazny- Have you had any other issues with any other towns regarding similar issues that we have? Greg- said no. Zelazny- You couldn't answer some of the questions because you're not working with the accounts directly so can we talk to the person who actually does the accounting? Greg-absolutely. It would be better to contact him during the day instead of the evening. You could do an individual call with Supervisor as long as the board agrees with it and he has no problem with it. Zelazny- Said we would have access to actual accountant that works there and could answer most of the questions they are looking for. Scott- When we transferred over in 2023 was that done electronically? You guys log into Mirandas computer and pull the numbers off. Kathy-We use team viewer for support they gave us a report we build the program. Certain information we ask for and we build the program with the numbers that are for us to get the reports that are provided to us and the first obvious is approved budget and final balances. Greg- If there are questions, they always go back and contact the point person. Schiffer- You mentioned your pretty confident this can be done quickly. Do you know how soon? Kathy- said it is up to Miranda. Greg – she is in a position right now that she can do it rather quickly and he is not talking days but weeks. She has a very solid starting base. January is closed to the penny and it was a matter of moving forward from there. Bennett- at this point its back in the hands of the Town. Greg- yes. Kathy said when Ted tells us that the account for January is closed to the penny it is done. Now we just

have to do the catch-up work because the information is already in there and if she has a problem all she has to do is call. Supervisor – thanked Kathy and Greg. He appreciates them phoning it for the special meeting and explaining it. Bennett also said she appreciated them answering questions.

Schiffer made a motion to close the special meeting.

Zelazny- said he thinks we need to have a talk

Schiffer withdrew the motion.

Bennett- it would be the appropriate time to have a discussion about this.

Zelazny- I think they did the best they could but I don't think they answered a lot of the questions and he admitted it. I think we need to contact somebody that two on two like we agreed before and somebody that knows what's going on over there. We really did not get all the answers. Limina- She said there was a two-page letter or email that came out that was sent to Scott that had a lot more detail than what they were able to go into tonight. Could you forward that to the rest of us. She said the email was sent Nov .16<sup>th</sup>. Gregg- is there anybody from the board that want to be the point person for our person contact to ask more detailed questions. Supervisor said he would set something up with him and Kathy. Bennett- said the email was from Nick. Kathy said she attached it to the email she sent Scott. It was Thursday Nov. 16, 2023 at 11:18 am. It is a 2-page attached letter that Nick just wrote up about what we do to configure and begin the new accounting program and about the A200 account. Gregg said if they needed a copy, he could resend it. Limina- I think by the next board meeting we should have understanding when we are going to start seeing reports and how Miranda is coming along and getting months closed so that we have some understanding and hopefully by the next board meeting, we are already in August. Scott said she is trying to get them all done by the board meeting. Only thing they won't have is the revenue report as they are still working on that. But hopefully she will have at least up to July done. Limina – and not just the supervisor report. Your talking revenue and expenditure report to be able to look at. Supervisor said that is what they are working on

Motion by Schiffer and seconded by Limina to close the Special Meeting at 6:34pm  
Motion carried

Respectfully submitted,

Darlene Rich, MMC / RMC  
Town Clerk