

**NORTH WHITEHALL TOWNSHIP AUDITORS MEETING
NORTH WHITEHALL TOWNSHIP MUNICIPAL BUILDING
JANUARY 6, 2009**

The North Whitehall Township Auditors met on January 6, 2009 at 6:00 PM in the public meeting room of the North Whitehall Township Municipal Building. In attendance were Auditors Donald Steffy, Andrea Semmel-Lazarus, Supervisors Ron Stahley, Terry Stoudt and Ron Heintzelman and audience members.

NOTE: On December 9, 2008 Auditor Ron Gildner tendered his resignation to the Board of Supervisors

Donald Steffy called for organization.

Upon motion by Andrea Semmel-Lazarus, seconded by Donald Steffy, Donald Steffy was appointed as Chairman of the North Whitehall Township Auditors for the year 2009. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

Upon motion by Donald Steffy, seconded by Andrea Semmel-Lazarus, Andrea Semmel-Lazarus was appointed as Secretary of the North Whitehall Township Auditors for the year 2009. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

Upon motion by Andrea Semmel-Lazarus, seconded by Donald Steffy, the minutes of the January 8th, 2008 meeting were approved as presented. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

Upon motion by Andrea Semmel-Lazarus, seconded by Donald Steffy, the Auditors unanimously approved to retain the following benefits for full time Supervisor-employees as described in the booklet NORTH WHITEHALL TOWNSHIP "Employee Handbook for Employed Supervisors" and adopted October 17, 2002. Benefits are described on Pages 9 through 15.

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| 1. Current retirement programs. | Not amended |
| 2. Current vacation schedule. | Not amended |
| 3. Current holidays approved for the year 2009. | Not amended |
| 4. Current personal days. | Amended to 3 personal days |
| 5. Current sick pay. | Not amended |
| 6. Current wages for jury duty. | Not amended |
| 7. Current bereavement leave. | Not amended |

Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

Upon motion by Andrea Semmel-Lazarus, seconded by Donald Steffy, compensation for Supervisor-employees shall be established as per Exhibit A Compensation for Supervisor-employees 2009. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

Upon motion by Donald Steffy, seconded by Andrea Semmel-Lazarus, the Auditors unanimously approved to allow Supervisor-employees to participate in the North Whitehall Township Pension Plan. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

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Upon motion by Donald Steffy, seconded by Andrea Semmel-Lazarus, Supervisors shall be reimbursed at \$.55 per mile, as established by the IRS, upon receipt of a valid insurance card when using their own vehicle for Township work. Use of private vehicles should take place only when a Township vehicle is not available. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

It is also the understanding that a Certified Public Accountant will be doing the Audit, completing and distributing the mandated forms for 2008.

Upon motion by Donald Steffy, seconded by Andrea Semmel-Lazarus, the Auditors approved Supervisor Ronald E. Stahley's continued involvement with the Emergency Rescue Organizations and as Fire Chief of the Schnecksville Fire Company. Roll call: Andrea Semmel-Lazarus - yes; Donald Steffy - yes.

The Chairperson asked for comments from the floor:

Joe Budinas, 4474 Valley Green Dr., Schnecksville, stated that he had inquired about the responsibilities of an elected auditor. He asked why he is unable to get an employee handbook for the Board of Supervisors. He also commented about the supervisors collecting their working supervisor salaries while attending workshops during their working hours.

Upon motion by Andrea Semmel-Lazarus, seconded by Donald Steffy, the meeting was adjourned at 6:23 PM.

Respectfully submitted,

REMINDER

The Auditors' only responsibility by the PA Township Code is to establish salaries and certain benefits to those elected supervisors who decide to hire themselves as township employees and to audit all financial accounts of the township.

North Whitehall Township contracts with a certified public accountant firm (Buckno & Lisicky) to audit the accounts of the township, so the sole responsibility of the auditors in North Whitehall Township is to establish salaries and certain benefits.

We have in the past made recommendations and/or suggestions to the elected supervisors concerning their positions as full time employees. Examples: We suggested that the supervisors have job descriptions for their approved employee positions. Also we recommended that the supervisors establish a working supervisors' employee handbook. The recommendations have been implemented.

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COMPENSATION FOR SUPERVISOR-EMPLOYEES 2009

The Auditors authorize that the compensation for the employed Supervisors be calculated on an hourly rate schedule for a forty-hour workweek.

The work schedule shall be from 7:00 AM to 3:30 PM with a half hour for lunch.

The Auditors authorized that the Supervisor-employees must clock in and out on scheduled workdays while performing their duties as employed Supervisors.

Overtime/Compensatory time will be paid as described on page eight (8) of the Employee Handbook for Employed Supervisors, which was approved and adopted October 17, 2002.

The Supervisor-employees will continue to receive their meeting pay compensation under Section 606 of The Second Class Township Code.

At the January 2008 auditors meeting, the auditors asked the working supervisors to monitor their revised job descriptions and report changes and/or adjustments by September 2008. As the Chairman I had the opportunity to meet with the three working supervisors individually to discuss their job descriptions and comments concerning their responsibilities. After the auditors reviewed the job descriptions and discussed the supervisors' comments, we decided that the compensation for employed supervisors' hourly rate for the Community Services Coordinator, Director of Community Affairs and Recreation and Director of Public Works listed below, shall remain the same as for the year 2008.

For the year 2009, the Auditors establish an hourly rate for the following positions:

Community Services Coordinator	\$ 25.17 (\$52,353.60)
Director of Community Affairs & Recreation	\$ 27.21 (\$56,596.80)
Director of Public Works	\$ 29.41 (\$61,172.80)

All salary rates for the Director of Community Affairs & Recreation, Director of Public Works and Community Services Coordinator are retroactive to January 1, 2009.

The Auditors are concerned about the working supervisors having similar duties and responsibilities. Also some working supervisors are performing duties that a public works laborer or a clerk could perform at a less expensive rate. We recommend that the supervisors discuss and investigate other options to manage the day-to-day operations of the township. The elected supervisors should be charged with the general governance of the township, providing oversight of the day-to-day operations and to represent the citizens of North Whitehall Township. If the elected supervisors want to continue the practice of appointing themselves to township positions for employment by the township, we recommend they realign their responsibilities for the auditors to consider future salary compensation.

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Statement Concerning the Workshop Meetings

In 1998 my first year as an auditor I questioned the Supervisor Chairperson at the time (did not include any of existing supervisors) as to whether the Supervisors could attend workshop meetings during the working day as an employed supervisor. I was told that the existing solicitor at the time (not the present solicitor) gave the opinion that it was legal to attend the workshops and collect their salaries.

The auditors feel that the three elected supervisors did not intentionally collect their working supervisor salaries by attending workshops during their working hours. It is our opinion that bad advice was given and unfortunately for the past ten years the practice continued without anybody questioning it again.

Donald Steffy, Chairman