

June 10, 2019

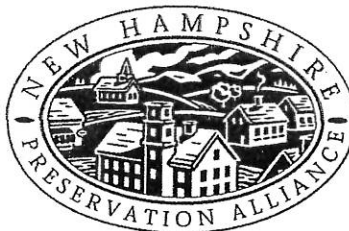
TOWN OF CANDIA
ROAD AGENT'S REPORT
Month of May 2019

Work Summary:

- Grading was done on all dirt roads
- Shoulder work was done on Podunk Road
- Patching was done as needed
- Tree work was done on Palmer Rd., Brown Rd., and North Road



Dennis Lewis
Road Agent



Tax Incentive Mechanism to Help Save Old New Hampshire Barns

A new State law (RSA 79-D) creates a mechanism to encourage preservation of old New Hampshire barns and other historic agricultural buildings.

RSA 79-D authorizes towns and other municipalities to grant property tax relief to barn owners who (a) can demonstrate the public benefit of preserving their barns or other old farm buildings, and (b) agree to maintain their structures throughout a minimum 10-year preservation easement.

The Purpose

The new law is based on widespread recognition that many of New Hampshire's old barns and other farm buildings are important local scenic landmarks and help tell the story of agriculture in the state's history. Yet many of these historic structures are being demolished or not repaired because of the adverse impact of property taxes. RSA 79-D is intended to encourage barn owners to maintain and repair their buildings by granting them specific tax relief and assuring them that assessments will not be increased as a result of new repair and maintenance work.

The Mechanism

The program represents a uniquely New Hampshire approach, which is strictly voluntary on the part of the property owner, and combines statewide eligibility criteria and guidelines with decision-making and implementation at the local level. It is closely modeled after New Hampshire's discretionary easement program (RSA 79-C), which authorizes local governments to grant property tax relief to encourage preservation of open land.

On or before April 15 of the new tax year, any owner of an historic barn or other farm building may seek relief by applying to their local governing body (Board of Selectmen or city government) to grant a discretionary preservation easement to the municipality and agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement. The application, executed on a form provided by the N.H. Department of Revenue Administration, is to include a map showing the location of the structure(s) and a description of how the property meets the prescribed test of public benefit.

The town selectboard or appropriate city government department will then have 60 days in which to act on the application. A public hearing is required, which may provide an opportunity for local historical societies or other advisory groups to express support for barn preservation efforts. If the municipality determines, in exercising its discretion, that the proposed preservation of the structure is consistent with the purpose of the law, it may acquire an easement on the structure for a minimum of ten years and grant tax relief within a range of a 25 to 75% reduction of the structure's full assessed value. Maintaining and repairing the building will not result in an increase in its assessed value for property tax purposes.

Effective Date

The law (RSA 79-D) went into effect on July 2, 2002. Property tax reductions for barns and other buildings, and the land under them, first became effective in tax year 2003. Applications for new easements, to go into effect in the coming tax year, must be submitted on or before April 15.

Eligibility

For this program, "historic agricultural structure" is defined as a barn or other structure, including the land on which it is built, which currently or formerly was used for agricultural purposes, and is at least 75 years old. The test of demonstrated public benefit shall be considered to have been met if the structure complies with one or more of the following: (1) provides scenic enjoyment to the general public from a public road or waterway; (2) is historically important on a local, regional, state or national level; (3) contributes to the historic or cultural integrity of a property listed on or eligible for the New Hampshire State or National Registers of Historic Places, or is in a locally designated historic district.

In determining eligibility, the Selectboard or appropriate city department shall refer to statewide guidelines adopted by the New Hampshire Historic Agricultural Structures Advisory Committee, and may weigh the public benefit to be gained by the preservation of the structure versus the tax revenue to be lost if the easement is accepted. The statewide guidelines include consideration of whether there is local interest and support for the structure's preservation, its historic and agricultural significance, and the degree to which tax relief will encourage its preservation.

Whom do I contact?

The N.H. Department of Revenue Administration has provided application form PA-36-A to all town and city governments. Application forms and eligibility guidelines should be available from your town clerk, Board of Selectmen, or appropriate city department. Applications are also available at http://www.revenue.nh.gov/munc_prop/forms/documents/pa-36A.pdf. For more information, contact the N.H. Department of Revenue Administration's Property Appraisal Division, (603) 230-5950.

For more background information, including a copy of the statute, a sample discretionary preservation easement and a guide to assist applicants and selectmen work through the application and approval process, and an application itself, go to http://www.nhpreservation.org/images/stories/pdfs/barn_tax_incentive_packet3-08.pdf or contact the New Hampshire Preservation Alliance at (603) 224-2281 or admin@nhpreservation.org.

The full text of the statute is also available on the state website, <http://www.gencourt.state.nh.us/ras/html/v/79-d/79-d-mrg.htm>.

The Preservation Alliance is the statewide, non-profit membership organization committed to preserving historic buildings, communities and landscapes through leadership, education and advocacy.

March 2013

NEW HAMPSHIRE PRESERVATION ALLIANCE
P.O. BOX 268 • CONCORD, N.H. 03302-0268
TELEPHONE (603) 224-2281 • FAX (603) 226-9368 • www.nhpreservation.org

CULTURAL RESOURCES

INTRODUCTION

Ranging from architecture to archeological sites, cultural resources are the (man-made) structures and their remains that provide a visible record of the town's historical development. In context with their surroundings, they are a major component of the landscape contributing to Candia's visual environment.

This chapter is based on a comprehensive cultural resource survey conducted to identify and document these resources so they can be integrated into the plan on a par with the environmental factors being considered. Among the resources identified, particularly notable are the five village centers (districts?), each representing one aspect of Candia's history and each having a strong (unique) visual character (continuity?) and identity. In addition, scattered throughout the town are a number of houses and sites worthy of preservation, including many archeological sites. A complex of nineteenth century sawmill foundations is especially significant. It is the intention of the Planning Board to assure that these resources are protected from the potentially adverse impacts of new development that can dramatically alter their character and integrity, thereby preserving Candia's historic and visual qualities.

TOWN CENTERS

Foremost among

Candia's cultural resources are the five village centers, the Corner, the Village, Bean's Island, Candia Depot and East Candia. Their visual intactness, architectural identity and historic associations combine to make the villages unique, each one expressing a distinct and recognizable relationship to the growth of Candia.

Candia Corner, visually dominated by the Congregational Church, an impressive Greek Revival style building built in 1836, is the original town center developed around the first meetinghouse, beginning in 1763. Residential growth radiated from the center along High Street and South Road. East of the church on High Street is an intact row of late eighteenth and early nineteenth century Georgian and Federal style houses providing the visual context of the town center. Early nineteenth century expansion, primarily related to establishment of local agriculture, occurred to the west along High Street, with farms situated as far west as Merrill Road. Subsequent growth spread along South Road, evidenced by the predominance of slightly later nineteenth century Federal and Greek Revival architecture. By the mid-nineteenth century, as some of the larger farms along High Street were broken down, houses of later Victorian styles were constructed giving the street the architectural variety it contains today, the architecture getting progressively later as one heads west along High Street. The significance of this area from both an historic and visual sense is enhanced by the large amounts of open farmland that remain and the related scenic views found throughout the area.

Candia Village

Contemporary with the development at the corner, a small settlement was beginning at Candia Village, centered around the first mill in Candia. The Village remained small, comprised of a few c1780 Georgian style houses along Old Deerfield Road. Some of these houses remain, although all were stylistically altered in the nineteenth century. Establishment of the Baptist Church and contemporary expansion of the mill activity caused the Village to grow rapidly in the 1820's to 1840's. A _____ stone dam relating to the mill remains standing behind the church. The Greek Revival style was predominant as the Village grew giving the Village its present architectural appearance. Many of the houses in the Village date from the 1830's, the Village being the most intact grouping of Greek Revival houses in Candia.

Bean's Island

Beans Island, also established in the late 18th century around a small mill is a third intact neighborhood. While the original 18th century Bean house remains, the area contains predominantly Federal style houses. They date to the early nineteenth century, built after the original mill was enlarged in 1812 which caused the settlement at the Island to expand. Portions of the mill foundation and related dam remain at the Island adding an additional component to the historical continuity.

Depot Village

The arrival of the Portsmouth to Concord Railroad in 1852 (and the establishment of the Candia to Concord Railroad in 1848) fostered the development of the Depot Village. This area became a major focus of town life, with a store and the post office located near the Depot. Only the store building remains but the railroad tracks still bisect the town. The 1850's development of the area is architecturally expressed by the predominance of simply detailed Italianate houses and the addition of Italianate details to the earlier structures. With some later 19th century styles represented, it was the Depot Village that introduced Victorian architecture to Candia.

East Candia

The last of the village districts is East Candia, an exceptionally dense and cohesive neighborhood of workers' housing developed around the local shoe industry in the 1850's. The area's most significant growth however came after 1885 when the first of two mechanized shoe factories opened. Occurring at the height of Stick Style architecture, many of the houses were soon adorned with Stick Style porches, door hoods and other decorative forms. This late 19th century influence remains readily apparent, strengthened by the 1894 Methodist church, an excellent illustration of the late 19th century emphasis on exterior ornamentation. Although the factories don't survive, their architectural influence on East Candia remains.

No Crime Incident Event Breakdown

Event	Description	Total	%
911	911 Hang Up	1	00.6
ACP	Animal Complaint	1	00.6
AFF	Assist Fire/EMS	1	00.6
AIM	Aided Motorist	0	00.0
AL	ALARM	0	00.0
AOA	Assist Other Agency	18	11.7
ASC	Assist Citizen	20	13.0
BEA	BEAS Investigation	1	00.6
DF	Dog License Civil Forfeiture	0	00.0
FIN	Child In Need of Services	0	00.0
IV	Civil Standby	0	00.0
COM	Community Outreach	0	00.0
CRA	Cruiser Accident	0	00.0
DCF	Discharge Firearm	0	00.0
DCI	DCYF Investigation	0	00.0
DIS	Disturbance	2	01.3
DOG	Dog At Large / Loose Dog	0	00.0
FIN	Fingerprinting	0	00.0
PR	FOUND PROPERTY	0	00.0
IEA	INVOLUNTARY EMERGENCY HOSPITALIZATION	0	00.0
JUV	Juvenile Complaint	0	00.0
LPR	Lost Property	4	02.6
MED	Medical Call	2	01.3
MIP	Missing Person	0	00.0
MVC	MOTOR VEHICLE COMPLAINT	1	00.6
NC	Noise complaint	2	01.3
IDT	National Drug Take Back	1	00.6
IED	Neighbor Dispute	1	00.6
NO	NOTIFICATION	0	00.0
ITO	No Trespass Order	1	00.6
OD	DRUG OVERDOSE	2	01.3
OF	FATAL OVERDOSE	0	00.0
OHV	OHRV COMPLAINT	0	00.0
OTH	Other	0	00.0
PDB	Prescription Drug Box	0	00.0
PIN	Police Information	39	25.3
RAD	RADAR ENFORCEMENT	0	00.0
RH	Road Hazard	1	00.6
RPO	RETURN PROPERTY TO OWNER	0	00.0
SC	SHOOTING COMPLAINT	0	00.0
SDA	Suspected Drug Activity	0	00.0
SDT	Sudden Death	1	00.6
SEC	SECURITY CHECK	2	01.3
SGA	Suspected Gang Activity	0	00.0
SP	SERVE PAPERS	23	14.9
SPA	SUSPICIOUS ACTIVITY	8	05.2
SPM	SUSPICIOUS MOTOR VEHICLE	2	01.3
SPP	SUSPICIOUS PERSON	1	00.6
SR	Safe Schools Report	0	00.0
SSA	SAFE SCHOOLS ACT	5	03.2
SUI	SUICIDE	0	00.0
SX	Sex Offender Registration	8	05.2
TE	Traffic Enforcement	0	00.0
TRU	Truancy	2	01.3
WD	Tree / Wires Down	0	00.0
VIN	VIN VERIFICATION	0	00.0
WB	Well Being Check	4	02.6

Offense Listing
01/01/2019 - 05/31/2019

06/06/2019

Offenses (State Law) By Month

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>TOTALS</u>
Simple Assault; Physical Conta	0	1	0	0	0	1
Simple Assault; BI	0	2	0	0	0	2
DV; Simple Assault; Physical C	0	0	2	0	0	2
Criminal Threatening - Conduct	0	1	0	0	0	1
Criminal Threatening - conduct	0	0	1	0	0	1
Crim Threat Against Person	0	0	0	0	1	1
Theft by Unauthd Taking \$1501+	0	0	1	0	0	1
Theft by Unauthd Taking \$0-\$10	2	0	0	0	2	4
Attempt To Commit	0	1	0	0	0	1
Burglary	0	0	0	0	1	1
Theft by Unauthd Taking \$0-\$10	1	2	1	0	0	4
Theft by Unauthd Taking \$1501+	0	0	0	1	0	1
Deceptive Practices; Loss more	0	0	0	1	0	1
Attempt To Commit	1	0	0	0	0	1
Theft by Deception \$1501+	0	1	1	0	0	2
Theft by Unauthd Taking \$0-\$10	0	0	0	1	0	1
Credit Card Fraud, \$0-\$1000	0	0	1	0	0	1
False Personation	0	1	0	0	0	1
Identity Fraud; Pose to get In	1	1	0	0	0	2
Identity Fraud; Pose as Anothe	1	0	0	0	1	2
Identity Fraud; Obtain Persona	4	2	0	1	1	8
Identity Fraud; Obtain Info fo	1	0	0	0	0	1
Identity Fraud; Pose to get In	1	0	0	0	1	2
Criminal Mischief	1	0	0	1	0	2
Child Sex Abuse Image; Sell, T	0	0	1	0	0	1
Issuing Bad Checks \$0-\$1000	0	1	0	0	0	1
DUI - impairment	0	0	2	0	3	5
ARREST ON ANOTHER AGENCY'S WAR	1	0	0	0	0	1
Unlawful Activities; Litter Co	0	0	0	1	0	1
Dog; Menace, Nuisance, Vicious	1	0	1	2	2	6
DEATH INVESTIGATION	0	0	0	1	0	1
CRIMINAL LIABILITY FOR CONDUCT	1	0	0	0	0	1
Harassment	0	0	0	1	0	1
DOG RUNNING AT LARGE-Candia T.	1	0	1	0	0	2
Suspension of Vehicle Registra	1	1	3	0	1	6
Drive after Rev/Sus; Reckless	1	0	0	0	0	1
Drive after Rev/Sus - subsqt	1	0	0	0	0	1
Drive after Rev/Suspension	0	1	3	0	2	6
Conduct After Accident	1	1	2	0	0	4
Lane Control	0	0	1	0	0	1
Fail/Yield @ Stop or Yield Sig	0	0	1	0	0	1
Stop Signs; Yield Signs	0	0	0	0	1	1
Disobeying an Officer	0	0	1	0	0	1
APPEAL OF ADMINISTRATIVE LICEN	0	0	2	0	1	3
Uninspected Vehicle	0	0	1	0	0	1
Spillage of Material by person	0	0	1	0	0	1
TOTALS	21	16	27	10	17	91

**Candia Volunteer
Fire Department
11 Deerfield Road
Candia, NH 03034
603-483-8588
603-483-0252 fax**

Memo

Date: June 10, 2019
To: Board of Selectmen
Re: Monthly Report

May 2019 HIGHLIGHTS

- 1. Regular Truck and Building Maintenance
- 2. Search & Rescue, Airpack Training
- 3. EMS Training

Candia Fire Rescue

Candia, NH

This report was generated on 6/3/2019 11:59:15 AM

**Incident Statistics**

Start Date: 05/01/2019 | End Date: 05/31/2019

INCIDENT COUNT

INCIDENT TYPE	# INCIDENTS
EMS	22
FIRE	9
TOTAL	31

TOTAL TRANSPORTS (N2 and N3)

APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
TOTAL			

PRE-INCIDENT VALUE

\$100,130.00

LOSSES

\$80,130.00

CO CHECKS

TOTAL

MUTUAL AID**Aid Type**

Aid Given

Aid Received

Total

2

1

OVERLAPPING CALLS**# OVERLAPPING**

0

% OVERLAPPING

NaN

LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)

Station	EMS	FIRE
Station 1	0:14:16	0:09:26
AVERAGE FOR ALL CALLS		0:13:07

LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)

Station	EMS	FIRE
Station 1	0:05:08	0:01:33
AVERAGE FOR ALL CALLS		0:04:17

AGENCY

Candia Fire Rescue

AVERAGE TIME ON SCENE (MM:SS)

26:56

Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = # of PCR with disposition: "Treated, Transported by EMS". # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate.

Candia Fire Rescue

Candia, NH

This report was generated on 6/3/2019 12:00:00 PM



Incident Type Count per Station for Date Range

Start Date: 05/01/2019 | End Date: 05/31/2019

INCIDENT TYPE	# INCIDENTS
Station: 1 - STATION 1	
113 - Cooking fire, confined to container	1
162 - Outside equipment fire	1
251 - Excessive heat, scorch burns with no ignition	1
321 - EMS call, excluding vehicle accident with injury	15
322 - Motor vehicle accident with injuries	3
324 - Motor vehicle accident with no injuries.	4
611 - Dispatched & cancelled en route	1
622 - No incident found on arrival at dispatch address	2
741 - Sprinkler activation, no fire - unintentional	1
744 - Detector activation, no fire - unintentional	1
911 - Citizen complaint	1
# Incidents for 1 - Station 1:	
	31

Only REVIEWED incidents included.

May 2019
Building Activity Report Summary

	<u>May, 2018</u>	<u>May, 2019</u>
Permits Issued	32	33
New Code Enforcement Cases	0	0
Open Code Enforcement Cases	3	4
Code Enforcement Cases Closed	0	0
Inspections Performed	86	89
CO's/CC's & Closed Permits	18	33
Renewed Permits	2	2

Revenue May 2018
 $\$3,507.00 + \$215.46 \text{ renewal fees} = \$3,722.46$

Revenue May 2019
 $\$3,390.96 + \$89.75 = \$3,480.71$

Revenue YTD, 2018
 $\$7,078.10 + \$3,722.46 = \$10,800.56$

Revenue YTD, 2019
 $\$7,747.82 + \$3,480.71 = \$11,228.53$

Submitted by: David R. Murphy

Date: 6/10/2019

May 2019

INSPECTION BREAKDOWN including CO's

Commercial, Mixed, L1, L2

Electrical (EL)	3
Foundation (FD)	1
Mechanical (ME)	2
Place of Assembly (POA)	1

Residential

Building (BP)	17
Demolition (DE)	1
Electrical (EL)	19
Fireplace (FP)	1
Gas Burner (GB)	1
Gas Piping (GP)	1
Plumbing (PL)	5
Roofing (RF)	2
Septic (SE)	1
Underground Tank (UG)	1
CO's and Closed Permits	33

Total Inspections:	89
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BREAKDOWN PERMITS ISSUED

Building (BP)	8
Demolition (DE)	1
Electrical (EL)	10
Gas Burner (GB)	1
Gas Piping (GP)	2
Oil Burner (OB)	1
Place of Assembly (POA)	1
Plumbing (PL)	3
Pool (PO)	3
Roofing (RF)	2
Underground Tank (UG)	1

Total Permits:	33
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TOWN OF CANDIA

POLICY NUMBER: 2011-001-1
SUBJECT: CASH RECEIPTS
ADOPTION DATE: July 11, 2011
REVISION DATE: June 2019
EFFECTIVE DATE:
SUPERSEDES:

SECTION 1. PURPOSE

The Town of Candia deposits substantial sums of money each year carrying out the many functions and services that it provides. Taxpayers have a right to expect that the municipality's operations be carried out efficiently and expeditiously with adequate financial control and accountability.

The objective of this policy is to attempt to strike a balance between the need for department operating efficiency and flexibility, and the need for financial control and accountability. It is also the purpose of this policy to establish procedures for the handling, turnover, and timely deposit of Town monies collected by departments, boards, and commissions.

This policy shall be known as the "Town of Candia Cash Receipts Policy and Procedures" and may be cited as such.

SECTION 2. DEFINITIONS

Receipt A form (from a bound receipt book or other acceptable type) that acknowledges the conveyance of money and includes the following details:

- Date
- Received from
- Amount
- Payment Type (check, cash, etc.)
- Reason
- Received by

SECTION 3. CASH RECEIPTS

POLICY

To establish and maintain appropriate internal control procedures to ensure the safeguarding of all town assets and properties, a plan of segregation of incompatible duties must be in place. Segregation of incompatible duties involves separating job functions so that ideally no one individual is able to:

- *authorize or initiate* a transaction;
- *record* the transaction in the accounting records; and
- maintain *custody* of the asset resulting from that transaction.

PROCEDURE – SELECTMEN'S OFFICE

- 3.1 Every person in any type of financial position shall have someone else trained as a "back-up", or deputy, to cover during times of planned or unplanned absences.
- 3.2 Departments should ensure that all customers are issued a sequentially numbered receipt at the time of collection of moneys from a customer. Customers should be encouraged by appropriately placed signs to request a receipt.
- 3.3 The Administrative Assistant, while opening the daily mail, shall keep a record of any checks received, who the check is from, the amount, the check number, and who/or what department the check went to. (See "Checks Received in Daily Mail" form). Any incoming mail addressed to the Tax Collector or the Town Clerk's office will be delivered to the appropriate office unopened.
- 3.4 Collections are to be held in a location that is secure from potential fire and theft. Access to the secured area is restricted to authorized personnel only and the area shall be locked when not occupied. The Town Clerk's office, the Tax Collector's office, and the Selectmen's Office each have safes for this purpose.
- 3.5 The Police Department, Land Use Office, Building Inspector's Office, Solid Waste, and Welfare Department shall physically turn all monies received and a copy of the receipt over to the Selectmen's Office when they are received. Authorized personnel in the Selectmen's Office will place all collected funds in the Selectmen's safe, until such time as a deposit is required (see Deposit Policy #2011-001-3).
- 3.6 **NO CASH** payments will be accepted at the Solid Waste facility, nor cash donations at the Swap Shop, at any time. If disposal fees need to be paid in cash, the payment shall be made at the Selectmen's office and a receipt will be issued.

SECTION 4. NON-COMPLIANCE

Violation of any portion of these policies may lead to disciplinary action, up to and including termination of employment.

SECTION 5. IMPLEMENTATION

To facilitate conduct in accordance with this policy, a copy of this policy shall be made available to department heads, employees, volunteers, boards and commissions upon hiring, appointment or election to office and at such other times as may be necessary.

Adopted by vote of the Board of Selectmen on this date the 10th of June, 2019.

Chairman

Vice – Chairman

Selectmen

Selectmen

Selectmen

Received and Recorded: _____, 2017

Christine Dupere, Town Clerk

TOWN OF CANDIA

Policy Number: 2011-002
Subject: FRAUD POLICY
Adoption Date: MARCH 28, 2011
Revision Date:
Effective Date: MARCH 28, 2011
Supersedes:

SECTION 1. PURPOSE

The Town of Candia recognizes the importance of protecting the organization, its taxpayers, its employees and its assets against financial risks, operational breaches and unethical activities. Therefore, the selectmen and management must clearly communicate the fraud prevention policy to both internal and external customers, vendors and employees.

The Town recognizes a zero tolerance policy regarding fraud and corruption. All matters raised by any source will be taken seriously and properly investigated. This policy covers all Town employees and officers. Additionally, this policy covers all vendors, customers and employees to the extent that any Town resources are involved or impacted.

The purpose of this document is to communicate municipal policy regarding the deterrence and investigation of suspected misconduct and dishonesty by employees and others, and to provide specific instructions regarding appropriate action in case of suspected violations.

This policy shall be known as the "Town of Candia Fraud Policy" and may be cited as such.

SECTION 2. DEFINITIONS

- Assets** Refer to the entire property of the Town, association, corporation, or estate applicable or subject to the payments of debts. Assets include, but are not limited to, all Town vehicles and building properties, computer and software, cash receivables, wages and benefits.
- Corruption** The offering, giving, soliciting or accepting of an inducement or reward that may improperly influence the action of a person or entity. Some examples of corruption include bribery, conspiracy, and extortion.
- Embezzlement** Any loss resulting from the misappropriation of the Town of Candia assets.
- Employee(s)** Refer to all Town of Candia employees, independent contractors, consultants, and temporary workers.
- Equipment** A fixed asset that is not consumable or expendable; it is movable, even though sometimes attached to other objects or buildings; and its removal does not create a readily observable physical impairment or deterioration. Examples include, but are not limited to: Office equipment including computers, desk cabinets, printers and scanners, any electronic data

processing equipment, training/educational equipment, medical supplies, and furnishings, audio-visual, cameras and recording devices. Equipment also includes, but is not limited to, all construction and maintenance equipment, air conditioners, fire-fighting equipment and tools, rescue equipment and tools.

Fraud

The intentional deception, misrepresentation, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity.

Some examples of fraud include:

- Falsification of expense and invoices
- Authorizing or receiving compensation for goods not received or services not performed
- Theft of cash or fixed assets
- Alteration or falsification of records
- Failure to account for monies collected
- Knowingly providing false information on job applications
- Authorizing or receiving compensation for hours not worked
- Embezzlement, bribery, or conspiracy

Loss

The Town of Candia losing possession or control of any type of asset through fraudulent activities.

Misappropriate

To take or make use of any item without authority or right.

SECTION 3. POLICY

The Town of Candia has adopted a zero tolerance policy regarding fraud. No employee of the Town shall remove any Town of Candia assets from the property, misuse any Town assets for personal gain, or willfully misappropriate any Town of Candia asset. Any evidence supporting fraud, theft or embezzlement of Town of Candia assets and equipment may be subject to the following actions including but not limited to: suspension, termination, restitution, and criminal charges. Any Town of Candia employee who is aware of fraud being committed against the Town by anyone shall report such activity to their Supervisor. If the employee has reason to believe that their Supervisor may be involved, the employee shall notify the Police Department directly.

SECTION 4. DETERRING FRAUD AND CORRUPTION

The Town has established internal controls, policies and procedures in an effort to deter, prevent and detect fraud and corruption. All new employees are subject to background investigations including a criminal background check. The Town may also verify all applicants' employment history, education and personal references prior to making an offer of employment.

SECTION 5. REPORTING PROCEDURE

- 5.1 Allegations and concerns about fraudulent or corrupt activity may come from various sources including employees, vendors, members of the public, results of internal or external audit reviews, or from any other interested parties.

- 5.2 All employees and officers have a duty to report concerns they have or information provided to them about the possible fraudulent or corrupt activity of any officer, employee, vendor or any other party with any association with the Town. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.
- 5.3 All reports will be taken seriously and will be investigated by internal audit staff and/or legal officials who will be appointed by the Board of Selectmen when necessary. If deemed necessary, the Town will notify and fully cooperate with the appropriate law enforcement agency. Any investigation resulting in the finding of fraud or corruption will be referred to the Board of Selectmen for the appropriate disciplinary action.
- 5.4 All participants in a fraud investigation shall keep the details and results of the investigation confidential. All investigations will be conducted in confidence insofar as reasonably possible. The name or names of those communicating information about a fraudulent act of the name or names of those suspected of a fraudulent act will only be revealed when required by law in conjunction with the investigation or legal action.
- 5.5 Any employee reporting an act of fraud; or assisting, testifying, or participating in a fraud investigation, acting in accordance with the requirements of this policy, shall not be subject to any adverse employment action unless it is determined the employee is culpable for such action and/or made an allegation knowing it was false. Examples of adverse employment action include, but are not limited to, discipline, suspension, threatening to discipline or suspend, coercion, acts of intimidation, and firing.

SECTION 6. REPORTED INCIDENT FOLLOW UP PROCEDURES

Care must be taken in the follow up of suspected misconduct and dishonesty to avoid acting on incorrect or unsupported accusations, to avoid alerting suspected individuals that follow up and investigation is underway, and to avoid making statements which could adversely affect the town, an employee, or other parties.

The general procedures for follow up and investigation of reported incidents are as follows:

- 6.1 Employees and others must immediately report all factual details as indicated above under Policy.
- 6.2 The Police Department and/or the Board of Selectmen has the responsibility for follow up and, if appropriate, investigations of all reported incidents.
- 6.3 All records related to the reported incident will be retained wherever they reside.
- 6.4 Do not communicate with the suspected individuals or organizations about the matter under investigation.
- 6.5 Police Department or the Board of Selectmen will also notify the Office Manager of all reported incidents so that it may be determined whether this matter should be brought to the attention of the Auditors.

- 6.6 The Police Department and/or Board of Selectmen may also obtain legal advice at any time throughout the course of an investigation or other follow up activity on any matter related to the report, investigation steps, proposed disciplinary action or any anticipated litigation.
- 6.7 Neither the existence nor the results of investigations or other follow up activity will be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively.
- 6.8 All inquiries from an attorney or any other contacts from outside of the municipal government, including those from other law enforcement agencies or from the employee under investigation, should be referred to the Police Department and/or Board of Selectmen.
- 6.9 Investigative or other follow up activity will be carried out without regards to the suspected individual's position or level, or relationship with the municipality.

SECTION 7. FALSE ALLEGATIONS

False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.

SECTION 8. CORRECTIVE ACTIONS AND DISCIPLINE

- 8.1 Appropriate and timely action will be taken against those proven to have committed fraudulent acts. These remedial actions may include, but are not limited to:
- 8.2 Disciplinary action (up to and including immediate termination of employment).
- 8.3 Restitution for all losses, including investigations and legal expenses, to the fullest extent of the law.
- 8.4 Forwarding information to the appropriate authorities for criminal prosecution.
- 8.5 Institution of civil action to recover losses.
- 8.6 Where the Town of Candia elects to take corrective or disciplinary action, it will proceed under the procedures in place under the Personnel Policy.
- 8.7 The Town of Candia may take corrective or disciplinary action without awaiting the resolution of criminal or civil proceedings arising from fraudulent conduct.
- 8.8 Offenders at all levels of the Town will be treated equally regardless of their position or years of service with the Town. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Town, cooperation by the offender and legal requirements.

Adopted by vote of the Board of Selectmen on this date, the 28th of March, 2011.

, Chairman

, Vice – Chairman

Received and Recorded: _____, 2011

Christine Dupere, Town Clerk

Work Project

Walkway – Town Hall

Walkway (Town Hall entrance side - using new paver) - Dig out up to 10 -12 inches for new walkway. Compact sub base and each layer of base materials brought in. Once base material has been built to desired height pavers will be installed. Once all pavers are installed and cut in polymeric sand will be swept in and edging will be installed.

Quantity of 594 sq. ft. at \$19.00/sq. ft for a total of \$11,286.00

Walkway – Police

Walkway (Police entrance side - re-using existing pavers) - Dig out up to 10 -12 inches for new walkway. Compact sub base and each layer of base materials brought in. Once base material has been built to desired height pavers will be installed. Once all pavers are installed and cut in polymeric sand will be swept in and edging will be installed.

Quantity of 470 sq. ft at \$16.00/sq. ft. for a total of \$7,520.00

TOTAL for the Project \$18,806

The Selectmen to approve the request for funds from the Future Revaluation Capital Reserve Fund for the following invoices.

Invoice #3869 \$2,900.00

Invoice #3879 \$4,495.00

Total \$7,395.00