



Town of Mason Work Session Meeting Minutes with MTAS Consultants for Monday, November 24, 2025, 6:31PM

Call To Order: Mayor Eddie Noeman

Opening Prayer: Alderman Mary Mason

Roll Call: Mayor Eddie Noeman, Alderman Carolyn Catron, Alderman Virginia Rivers, Alderman Mary Mason, Alderman Alethea Harris, and Town Recorder Lureatha Harris
(Alderman Trowanna Broadnax arrived at 6:34pm and Vice Mayor Reynaldo Givhan was absent)

Other in Attendance: James Lewellen

Visitors: Cortney Alberson, Timothy Depoe, and William Norvell

1. “Work Session with MTAS Management Consultants to review proposed Internal Control Policies” Presented by James Lewellen with MTAS

Mr. Lewellen informed the Board that dealing with the Local Division of Finance is about meeting internal controls and action items including helping to implement items. Procedural steps to follow, and requirements to comply with State laws, adhere to rules and regulations. An example was **Murphy’s Law**- Things go wrong because they can go wrong. The Board is the managers for the Town of Mason.

Managing processes to get guaranteed results, to make something happen or to prevent something from happening. Mr. Lewellen encouraged constantly evaluating policies and procedures. Town government is a process of the State, advising to screen and appoint volunteers. Internal Controls are Budgeting processes and Purchasing processes. Monies cannot be spent that’s not appropriated in the Budget. Cannot overspend, the money needs to be put in the Budget for the right line item. Mr. Lewellen recommends asking the Board and making amendments before spending.

The Town has a **Purchasing Policy back in “2016”** cannot enter any lease or lease purchasing between \$1,000 dollars and \$2,500.00, dollars, requires three competitive bids. State law doesn’t allow over 25K, the Town need to look at a new purchasing policy and follow the rules. Comply with State laws and adopt local laws. Anji Deaton, the new financial consultant with MTAS has model policies.



Policies must comply with the State laws. **Internal Controls** need to be adopted. The **Vehicle Use Policy** expectations require having a valid drivers license. **A Drug Testing Policy** is essential. Recommendations are going through a **Purchase Order Policy** making certain it's appropriated and knowing how much to put in the line items by breaking down expenditures. The Comptroller's are wanting to see what was spent and monies remaining in the account. Remembering incumbent money/bills coming due and knowing what you have on hand. **Emergencies** predict what your expenditures will be information can be modified to suit the needs of the Town.

Differences, Bank Reconciliation, and Wager Reports

Ask for copies of purchase orders. Collections should have end-of-week reports and separate them out for what the revenue is. An example would be signed contracts, basically making certain to not comingle the funds. Information needs to be submitted to the Comptroller's for the upcoming Board Meeting of December 15, 2025, by December 12th, 2025, at 8:00am.

2. "Work Session to review Financial Statements, including"

- **Budget to Actual**
- **Reconciled Bank Statements**
- **Balance Sheet**
- **Income Statement**

Require drafted policies and implement them (**Anji Deaton**), require one-on-one meetings with staff and the Board. Set deadlines **Adopt a Budget Calendar**, January 1st to present revenue projections, **Adopt a Capital Budget**. There is a series of calendar deadlines due before July 1st and needs to be adopted 45 days in advance. Making plans for money and prioritizing it, planning out the year. The Board should see everything so there are no surprises. Mr. Lewellen stated that once a month the Board needs to know what was taken in, and what was spent. All the issues are the Boards' problems.

Budget Law of 1982

Mr. Lewellen read the Budget Law of 1982 to the Board and presented copies. For **Ordinances**, adopt 2 readings with Public Notice, monies must be accepted by the Board. Gifts of any kind must be accepted by the Board and must be put in the Budget to spend. A recommendation is to only spend if there are funds in the Budget.

Internal Controls protects employees; the Board was advised to constantly look at processes. Anji Deaton and Mr. Lewellen will bring copies and need copies of drafts.

Financials-Balance sheets and income statements are required.

**Comptroller's Need...**

Internal Control Policy for Assessment Management, Inventory Control Policies for Managing Assets. A regular Budget update is required. Transfer funds from one line item to another and move monies where they need to be. Over Budget when you can. An example would be spending money on overtime. Leftover money can go towards a savings account. Money can be put into a project fund.

Utility Training Classes- 18 Classes are required in Utility Training

These courses can be located on the Comptroller's website and should be free. There is also a **required training for the Planning Commission members and a BZA Training.**

(Board of Zoning and Appeals)

Record hours of training and give to the City Recorder, need disclosure statements.

Local Government Finance are requesting information to get things going. MTAS has Finance, Fire, Police, Utilities etc. The Board was requested to watch the utilities Budget closely because we have 2 years of deficit.

****Alert** TBOUR is under finances, either make more money or reduce spending.**

Report to TBOUR, Mayor Noeman said the Town has a great relationship with TBOUR by giving reports and working with Carl Stevenson, and Christopher Luss.

Closing Prayer: Alderman Virginia Rivers

Motion to Adjourn: Mayor Noeman made a motion to adjourn the meeting, and the motion was 2nd by Alderman Broadnax: All agreed, Meeting adjourned at 8:22PM

Eddie Noeman, Mayor

Date

Lureatha Harris, Town Recorder