



# TOWN OF GREENWOOD

**FEB. 12, 2025 Town Council Meeting**

**WELCOME NEW COUNCIL MEMBERS**

**BRANDON CESSNA**

**ANTHONY MASSEY**

**THANK YOU MIKE MORAN**

**TOWN COUNCIL**  
**PROCEDURES, POLICIES**  
**AND DUTIES**

## NOTICE/AGENDA

All public bodies shall give public notice of their regular meetings and of their intent to hold an executive session closed to the public, at least 7 days in advance thereof. The notice shall include the agenda, if such has been determined at the time, and the dates, times and places of such meetings.

## **OPEN MEETING POLICY**

The general rule, subject to a few exceptions, is that every meeting of all public bodies shall be open to the public. Del. Code Ann. tit. 29 § 10004(a).

- So, if there is doubt, the discussion and the meeting should be in the public and follow the statute.
- Meetings must be held within the jurisdiction of the public body.
- Minutes are always required.
- Minutes, at minimum, must include a record of those members present and a record, by individual members, of each vote taken and action agreed upon.

## **Executive Session Rules**

- Agenda must be noticed properly for topic of executive session
- No votes may be taken in executive session – votes must be in public.
- The executive session topics cannot stray from the issues on the agenda.
- Minutes are always required.
- Minutes, at minimum, must include a record of those members present and a record, by individual members, of each vote taken and action agreed upon.
- Minutes of executive sessions must be taken by a member of the Town Council. If a staff member is not present the council secretary is responsible for the minutes

## MOST COMMONLY USED TOPICS FOR EXECUTIVE SESSION

- Strategy sessions, including those involving legal advice or opinion from an attorney-at-law, with respect to collective bargaining or pending or potential litigation, but only when an open meeting would have an adverse effect on the bargaining or litigation position of the public body.
- The hearing of employee disciplinary or dismissal cases unless the employee requests a public hearing.
- Personnel matter in which the names, competency and abilities of individual employees or students are discussed, **unless the employee or student requests that such a meeting be open.** (\*\*Must be only employees-not subcontractors).
- Executive Session must be noticed properly with the specific reason if on an agenda and that is the only topic to be discussed.

### **Public Policy of FOIA**

It is vital in a democratic society that public business be performed in an open and public manner so that our citizens shall have the opportunity to observe the performance of public officials and to monitor the decisions that are made by such officials in formulating and executing public policy; and further, it is vital that citizens have easy access to public records in order that the society remain free and democratic.



## **Enforcement**

Attorney General's Office generally enforces FOIA and/or decides a FOIA complaint, although citizens may bring suit as well in certain circumstances.

For public records denials, there is a 60 day statute

https://depic.delaware.gov

The screenshot shows the homepage of the Delaware Public Integrity Commission. At the top, there is a dark blue navigation bar with the following links: [Delaware.gov](#), [Agencies](#), [News](#), [Topics](#), and [Contact](#). Below this bar is a horizontal menu with the following items: [ABOUT](#), [SERVICES](#), [INFORMATION](#), [CONTACT](#), and [FOIA REQUESTS](#). The main content area features the Delaware state logo on the left, the text "Public Integrity Commission" in a large, blue, serif font in the center, and the tagline "ADMINISTERING AND IMPLEMENTING DELAWARE'S CODE OF CONDUCT FOR THE EXECUTIVE BRANCH." on the right. At the bottom of the page, there is a logo for the "Public Integrity Commission" with the text "ETHICS" and "TRANSPARENCY IN GOVERNMENT" below it.

Purpose - to ensure propriety, public respect and confidence by setting specific standards of conduct without unduly circumscribing their activities.

•Application - applies to all local governments unless they adopt their own Code of Conduct which must be approved by the PIC and must be at least as stringent as the PIC's code of conduct.

## **Governance**

Know your role and duties.

As a public official, you can be sued in your individual capacity for violation of someone's constitutional rights. 1<sup>st</sup> Amendment; Equal Protection: You do not have immunity for actions that are wholly incompetent or if you knowingly violate the law.

You are also a representative of the municipality – meaning that you are an employer. You cannot sexually harass anyone, and you cannot retaliate

# Town Government: Council-Manager

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## TOWN COUNCIL (ELECTED BODY)

Mayor and 4 Council Members

Mayor is voting member on all issues

Quorum to do business is 3

Council action requires affirmative vote of a majority of the quorum present

Responsible for the Legislative Function and Policy

Adopt Ordinances

Vote on Budget and Expenditures

Develop an Overall Vision

## TOWN MANAGER ("CAO")

Oversees Daily Administration & Operations

Supervisor of all Personnel – handles all personnel issues

Responds to citizen concerns

Implements Policies & Procedures

Develops Budgets

Researches Special Topics and Concerns

Advises Council on issues

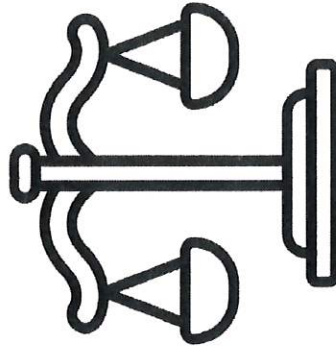
Consults with Town Solicitor when necessary

Facilitates Grant Applications



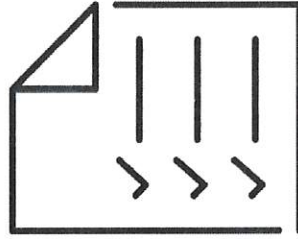
# Governing Documents

CHARTER



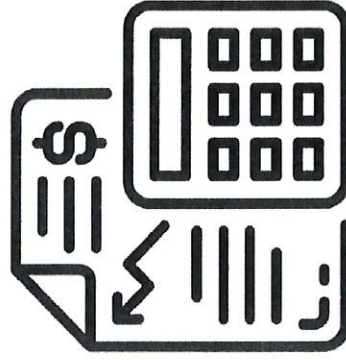
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from Noun Project

ORDINANCES

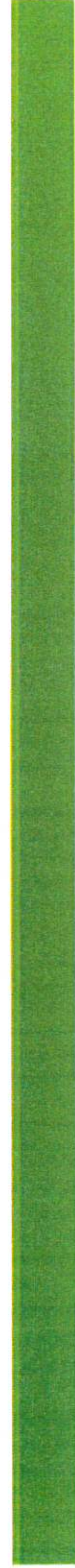


Created by hans drainan  
from Noun Project

Budget



Created by libertestudio  
from Noun Project



## Key Issues

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### Employees

- Most visible portion of local government
- Chain-of-Command (Department Heads → Town Manager → Council)
- PD considerations (e.g. discipline)

### Constituent Concerns

- Refer to Town Manager or get information from Town administration and reply back
- Document in writing where necessary

### FOIA

- Council business is conducted publicly, except Executive Sessions when permitted by FOIA
- E-mail Communications – Use Town email for Town business
- Use of Personal E-mail/devices
- All FOIA requests must be in writing and are reviewed by Town Solicitor

# ETHICS AND RESPONSIBILITIES OF OFFICE

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Duty is always to act impartially, in the PUBLIC INTEREST

Fiduciary responsibility with regard to public funds

Use the public office for the public good, not for personal or private gain

Cannot assist private parties in advocating for action before the Town. Raise concerns to TM, Town Solicitor or Council as a whole

Recusals – where you are affiliated with an interested party or where there could be an “appearance of impropriety” – case by case

No contracting with the Town and any entity in which councilperson has financial interest

Conduct deliberations and processes publicly and openly unless legally confidential

Do not gather in a quorum (3 or more) to discuss Town business outside of public meetings





# Conduct of Councilmembers

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Impartiality to parties appearing before Council

Public comment – public has the right to criticize government

Refrain from abusive conduct, language or personal attacks on other members, staff, or members of the public

Actions are taken in accordance with governing laws and established processes and rules of order

Council can only take action as a body – not as individuals

Coordinate action with Town Staff and seek advice from Town legal counsel where necessary



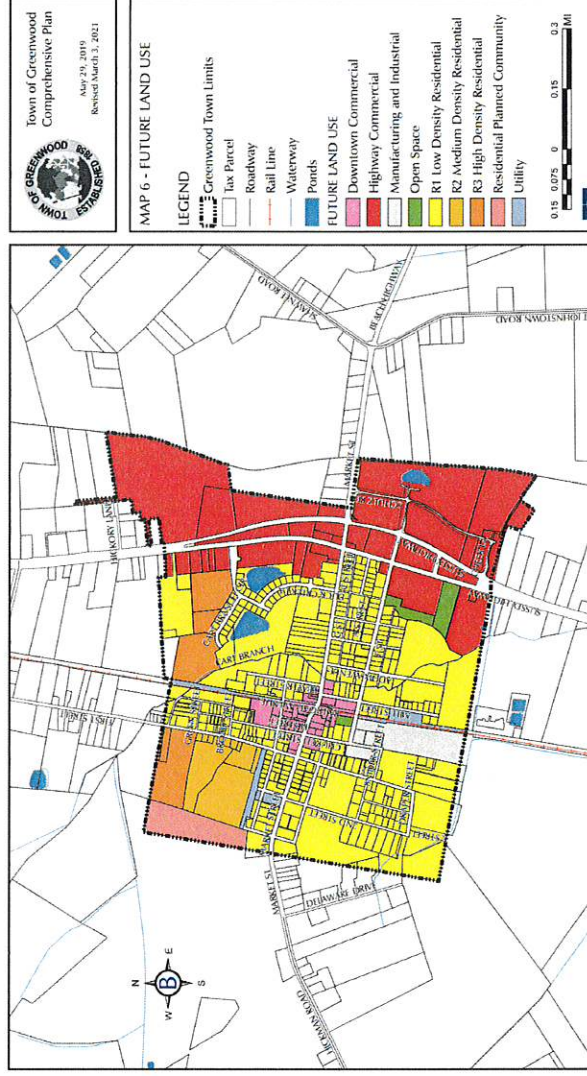
# TOWN MANAGER REPORT

## PROJECT UPDATES

- Wawa
- Milford Housing
- Bascio Bakery
- Veterans Enhancement  
Center

# COMPREHENSIVE PLAN

The comprehensive plan communicates a community's goals and objectives, provides a blueprint for future land use, and serves as the basis for zoning and development



# 2025 Greenwood Events



**5/17** 8a-2p  
Greenwood Market



**6/21** 8a-2p  
Greenwood Market

**7/19** 8a-2p  
Greenwood Market

**8/16** 8a-2p  
Greenwood Market

**9/20** Greenwood Day



**12/12** 7p  
Christmas Parade

Follow Town of Greenwood on Facebook for updates

Interested in becoming a vendor at one of our events?  
Email us: [greenwoodtownevents@gmail.com](mailto:greenwoodtownevents@gmail.com)

# Greenwood Market

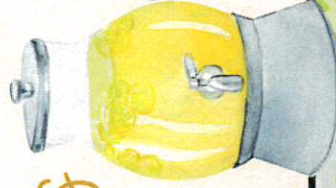
Homemade - Handcrafted - Homegrown

May 17 June 21 July 19 August 16

8a-2p

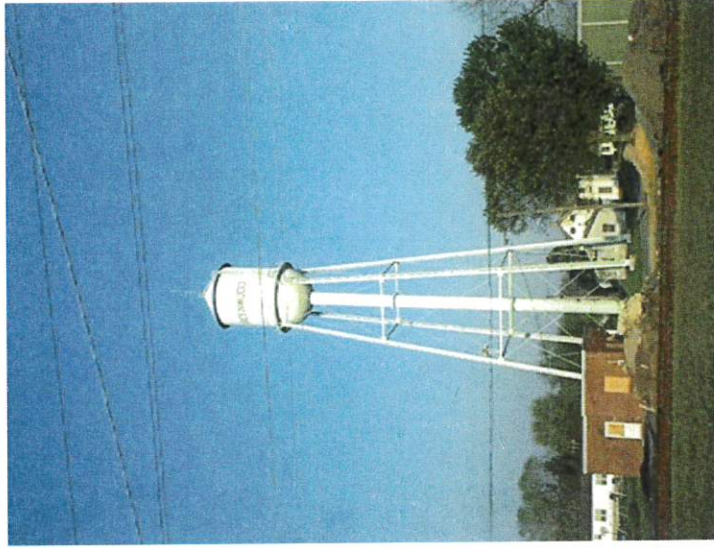
3rd Saturday  
May - August

Greenwood UMC lot - across  
from Town Hall



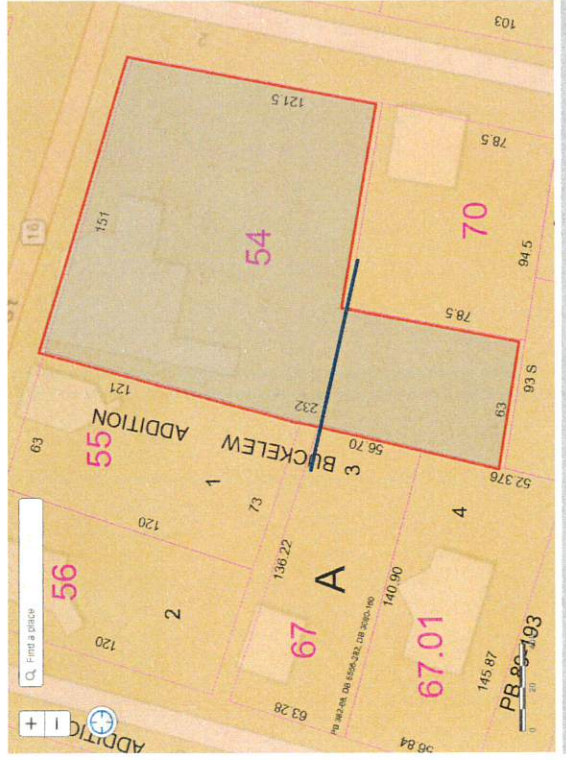
### **ADDITIONAL WATER TOWER**

- CAPACITY 500,000 GALLONS WITH NEW PUMP STATION AND ALL INFRASTRUCTURE
- DESIGN GRANT APPLIED FOR WITH ASSISTANCE OF SERCAP
- LOCATION SHOULD BE ON EAST SIDE OF TOWN
- APPROXIMATELY \$4 MILLION DOLLARS: WILL NEED TO BE A LOAN WITH CHANCE OF FORGIVENESS



**TOWN HALL/POLICE DEPARTMENT PROJECT**

- PD HAS CERTAIN REQUIREMENTS FOR A POLICE STATION THAT CURRENTLY THE BUILDING CANNOT ACCOMMODATE
- MET WITH 2 DIFFERENT BUILDERS TO DISCUSS PLANS FOR NEW TOWN HALL ON THE PROPERTY BEHIND THE CURRENT TOWN HALL OWNED BY THE TOWN
- THERE IS AVAILABLE GRANT FUNDING AVAILABLE WITH THE APPLICATION PERIOD FEB. 10, 2025- MARCH 1, 2025







**DAVIS  
BOWEN &  
FRIEDEL, INC.**  
ARCHITECTS • ENGINEERS • SURVEYORS

100 W. Market Street  
Greenwood, DE 19950

February 5, 2025

Town of Greenwood  
100 W. Market Street  
Greenwood, DE 19950

Attn: Ms. Janet Todd  
Town Manager

RE: Architecture Proposal  
Town of Greenwood - Police Station Assessment  
100 W. Market Street  
Greenwood, DE 19950  
DBF# P0374A24.027

Dear Mrs. Todd:

We are pleased to submit this proposal for architectural services to assess the existing Greenwood Police Station building. We understand our scope of work will be as follows:

- A. We will field measure the existing building and develop an existing floor plan in AutoCAD.
- B. We will meet with the Police Department to determine uses and needs.
- C. We will develop a schematic plan for review by the Police Department.
- D. We will provide a report documenting the existing MEP systems and recommended upgrades
- E. We will provide a preliminary rough cost estimate for renovations.

Our fixed fee to perform the work indicated in the above scope of work will be **\$17,200.00**

Exclusions:

- A. Civil engineering/design
- B. Survey services
- C. Mechanical, Electrical, Plumbing design
- D. Renderings / 3-D
- E. Detailed cost estimating

Billing for our services will be submitted monthly based on the percentage of work completed the previous month in accordance with Schedule of Rates No. 50. Payment terms shall be in accordance with the General Terms and Conditions agreement of which this proposal will become an integral part of.

Mrs. Janet Todd  
February 5, 2025  
Page 4

The following is a summary of the fees listed:

A. Survey & Civil Engineering:	\$23,000.00
B. Architecture, Structural Engineering & Project Management:	\$39,900.00
C. Mechanical, Electrical & Plumbing Engineering:	\$ 8,900.00
D. Bid Phase Services:	\$ 7,600.00
E. Construction Administration Services:	\$15,900.00
F. Reimbursable Expenses (Not-For-Executed):	\$ 500.00
<b>Total:</b>	<b>\$95,800.00</b>

Billing will be submitted monthly based upon the actual amount of work completed the previous month. Additional services beyond the above scope, as authorized by you, will be billed on a unit price basis in accordance with our attached Schedule of Rates No. 50 and the General Terms and Conditions document. If you find this proposal acceptable, please execute below and return one copy for our files. Receipt of a signed copy will be considered our authorization to proceed.

On behalf of Davis, Bowen & Friedel, Inc., we appreciate the opportunity to offer our services and look forward to working with you on this project. Should you have any questions or need additional information, please call.

Sincerely,  
DAVIS, BOWEN & FRIEDEL, INC.

*Michael Bauman*  
Michael Bauman, AIA  
Associate

Enc.

ACCEPTED BY:

*Sharon K. Cruz*  
Sharon K. Cruz, P.E., AICP  
Senior Civil Engineer

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

# AUDIT HISTORY



Remarks for the Town of Greenwood Meeting 11/11/20

Hi. My name is Lisa Sears. I am with Bookkeeping Solutions. I was contacted by Hal Godwin, by referral from Lank, Johnson & Tull, to assist with getting the 2019 audit completed. There were several uncleared transactions presented to the auditors for dates outside the audit period, specifically 2017 and 2018. I researched every transaction, and found that most were the result of duplicate entry into Quickbooks software. These transactions from 2017 and 2018 had been left open in the Quickbooks software beyond the 2017 and 2018 audits. In my opinion, they should have been addressed in those audit periods and not left hanging into 2019. There were some transactions from 2019 that were also in need of cleanup due to duplicate entry.

Lank, Johnson & Tull auditor — Brandon Tull, took it upon himself to clean up the books of these duplicate entries by deleting the items that were left uncleared. This action, has left Hal and Janet with several relevant transactions no longer traceable in Quickbooks. I will be assisting Janet in replacing those transactions with full detail for future reference.

As of now, the 2019 audit is fully completed. There are processes the Janet has put in place to address some time consuming tasks with the monthly billing of the meter readings and posting of customer payments. Hal is streamlining the financial reporting to make it easier to understand and I will be working to set Quickbooks to follow his formatting in the coming months.

Moving forward, Hal has asked me to review the books to ensure they are ready for year end 2020 and that going into 2021 all accounting processes are reviewed quarterly and any problems addressed in a timely manner.

Page 1 line item 25: Deleted an invoice from Pet Poukty Products which I have no idea what the invoice was for and now they show a credit of \$75.00 on their account which obviously is not accurate

Page 2 line item 26: Deleted a bill payment check for USABLE Life which is our life insurance company from the year 2017

Page 2 line item 27: Deleted a Debit card charge of \$65.74 where the town debit card was used

Page 2 line item 28: Deleted a bill payment check \$40 debit card purchase

Page 2 line item 29: Deleted a debit card charge \$40.00 that was a lunchson paid for with the debit card

Page 2 line item 30: Deleted a bill payment check to Fuelman for \$265.61 which now shows they have an unpaid bill which is not the case

Page 2 line item 31: Deleted an invoice to Ralph Lee \$153.00 I do not know what the invoice was for but now they show a credit of \$153.00 which is not correct

Page 2 line item 32: Deleted a Ach tax payment in the amount of \$2094.66

Page 2 line item 33: Deleted an ACH debit card purchase of \$134.84

Page 3 line item 34: Deleted an ACH bill payment check \$14.00

Page 3 line item 37: deleted an ACH payment to Microsoft \$67.02

Page 4 line item 40: Deleted a check written to one of our councilman Norman Reed ck 3170. So now there is no record of that check in the system. When I asked him about this ck specifically he said he did it by mistake

Page 4 line item 43: Voided a deposit

Page 4 line item 44: voided a deposit

Page 5 line item 46: deleted a sales receipt where a resident paid for a building permit so now no record of that payment

Page 5 item 47: deleted a payment received for a building permit so now no record of that payment for that permit

Page 5 item 48: deleted a payment from Marcy Vasquez no idea what that payment was for at all

Page 5 item 49: deleted a payment from Exit Central Reality no idea what it was for and it appears on this report they had not paid the remainder of the invoice

Page 5 item 50: deleted a payment from US Bank and Trust

Page 5 item 53: deleted sales receipt from Homeslead Contractors so no evidence of payment

Page 7 item 60 and 61: deleted sales receipt from: United Construction: so no evidence of payment

Page 7 item 62: deleted deposit

Page 7 item 63: deleted sales receipt of payment from Bayside Roofing

Page 7 item 64: deleted check written from PD grant account to Town to reimburse payroll

Page 7 item 65: deleted check written from PD grant account to Town to reimburse payroll

Page 8 item 66: deleted check written from PD grant account to Town to reimburse payroll

Page 8 item 67: deleted check written from PD grant account to Town to reimburse payroll

Page 8 item 68: deleted sales receipt of payment from State of Delaware

Page 8 item 69: deleted sales receipt of payment from Kent Gutters assuming for business license

Page 8 item 70: deleted sales receipt of payment from State of Delaware

Page 8 item 71: deleted sales receipt of payment from State of Delaware

Page 8 item 72: deleted deposit

Page 9 item 73: deleted sales receipt of \$150 payment now no receipt of who it was from or what it was for

Page 9 item 74: deleted a deposit

Page 10 item 78: deleted a deposit of a payment into the EIDE Police Grant account

**REQUEST FOR PROPOSAL  
TOWN OF GREENWOOD  
Proposal No. 20-01  
Financial Audit  
Services**

**I. Public Advertisement – Request for Financial Audit Services**

The Town of Greenwood (hereafter "the Town"), 100 West Market Street, Greenwood, DE 19950, (Tele: 302-349-4534) is issuing this Request for Proposal (RFP) for the purpose of selecting an independent certified public accounting firm to perform audit services for the calendar year 2020 of the financial statements of the Town, as well as a compliance audit with the standards applicable to Financial audits contained in Government Auditing Standards. The criteria for selection shall include experience and reputation, quality of the audit firm, capacity to perform and price.

Interested parties must submit three (3) written proposals to the Town Manager, Hal Godwin, 100 West Market Street, P.O. Box 216, Greenwood, DE 19950 by 3 p.m. on Monday, January 4, 2021 at which time the proposals will be publicly opened, read aloud and recording only the name of the respondent(s). All other information shall be confidential. To be considered, priced proposals must be submitted in writing and respond to the items outlined in this RFP. The award shall be made in writing to the respondent determined to be the most advantageous to the Town considering the evaluation criteria set forth in the RFP. No other factors or criteria will be used in the evaluation.

The request for proposals may be obtained by visiting the Town's website [www.greenwood.delaware.gov](http://www.greenwood.delaware.gov), or by contacting Hal Godwin, Town Manager, 100 West Market Street, Greenwood, Delaware, Telephone: (302) 349-4534, email: [hgodwin@townofgreenwood.us](mailto:hgodwin@townofgreenwood.us). The proposals may be obtained during regular business hours which are 8 a.m. to 5 p.m., Monday through Friday or visiting the Town's website.

**II. Instructions for Proposals**

Each written proposal must be submitted in a sealed envelope, addressed to Mr. Hal Godwin, Town Manager, Greenwood Town Hall, 100 West Market Street, Greenwood, DE 19950. Each sealed envelope containing a proposal must be plainly marked on the outside as "2020 Audit Proposal" and bear the name and address of the respondent. If sent by mail, the sealed envelope should be sent certified mail and be indicated as received on the certified receipt prior to the Bid Opening. Late bids will not be accepted.

The Town reserves the right to reject any all bid proposals, to waive any informalities in bids received, except with respect to the date, time and place where the documents are submitted, to cancel this RFP in whole or in part, to reissue this RFP and/or to accept or

proposals received shall be returned to the respective respondents unopened.

Fax or emailed proposals will not be accepted.

Interested parties are asked to submit three (3) written proposals to the Town Manager, Hal Godwin, 100 West Market Street, P.O. Box 219, Greenwood, DE 19950 at which time the proposals will be publicly opened, read aloud and recording of only the name of the respondent(s). All other information shall be confidential.

Awards, if any, will be performed by a Certified Public Accountant in accordance with provisions of Sections 348 and 7002(f), Title 9, of the Delaware Code Annotated.

Mailing Address: Mr. Hal Godwin, Town Manager  
Greenwood Town Hall  
100 W. Market Street  
P.O. Box 216  
Greenwood, DE 19950

Delivery Address: Mr. Hal Godwin, Town Manager  
Greenwood Town Hall  
100 W. Market Street  
Greenwood, DE 19950

Telephone Number: (302) 349-4534

**III. General Information**

The Town has a dedicated staff ready to assist you in the performance of the audit. The Town has well-organized paper and electronic records to assist the auditors in being able to easily locate needed documents. These factors are indications that the selected audit firm should expect to be able to perform an efficient and effective audit, one free from any unnecessary time delays.

Proposed schedule:

Receipt of proposal responses	January 4, 2021
Selection of vendor by Town Council	February 10, 2021

The initial contract will be for one (1) year for the calendar year 2020. The Town reserves the right to extend the contract for a period of one (1) additional year by mutual agreement of both parties.

The RFP, and the selected audit firm's proposal, will become part of the contract.

**Town of Greenwood**  
**Town Council Meeting Minutes**  
**Attendance by Virtual Zoom Meeting Only**  
**Personal Meeting ID #: 9170860517**  
**Passcode: 9Ww9FF**  
**Wednesday, March 10, 2021**

**Call to Order**

Mayor Donovan called the meeting to order at 6:30 pm.

**Councilmen Present**

Donald Donovan, Willard Russell, Mike Moran, Norman Reed and Donald Torbert

**Officials Present**

Police Chief, Brent Raughley (via Zoom); Town Clerk, Lisa Calvert and Finance Manager, Janet Todd

**Approval of Minutes**

Motion by Councilman Reed, Seconded by Councilman Torbert to approve the Minutes of the February 10, 2021 Town Council Meeting. Prior to a vote, citizen Nuwer suggested some edits and Mayor Donovan asked that she submit her concerns to the Town Clerk for amending.

**Citizen's Privilege**

Ms. Nuwer mentioned with face mask restrictions lifting and changing capacity limits, that when in-person meetings resume, she would like the Council to consider the option of also continuing meetings via Zoom.

**Town Update**

The Town Report was presented for review and discussion. Further discussions were as follows:

1. The Memorandum of Understanding (M.O.U.) establishing a working relationship with Sussex County to enforce our Town Flood Plain Ordinance and offer reviews of all development on flood plain properties was amended by Town Council and resubmitted to FEMA.

2. The Water Meter Grant documents have been submitted and via the application on

4. The paving at various locations in town was completed today.
5. Financial Statements were provided to each Council member for review and discussion. There were no questions or concerns by Council.

**Police**

Chief Raughley had provided each Council member with the monthly packet. There were no questions or concerns by Council. In addition, the Chief advised that on March 25<sup>th</sup> State Accreditation assessors will be in Council chambers all day as they are up for their 2<sup>nd</sup> reaccreditation (held every 3 years). The Chief will update the Council at the April meeting.

**New Business**

1. Appoint Town Manager pursuant to Section 19(n) of the Charter. Moved by Councilman Reed and Seconded by Vice Mayor Russell to appoint Mrs. Janet Todd as Town Manager for a probationary period. CARRIED by Unanimous Vote.
2. Resolution #M-19 to appoint Roger Breeding as the Town of Greenwood Code Enforcement Official to execute and enforce ordinances on behalf of the Town and uphold the duties as prescribed in the Zoning Ordinance. Moved by Councilman Reed and Seconded by Councilman Moran to adopt Resolution #M-19. CARRIED by Unanimous Vote.
3. LED Sign proposals were tabled to review additional proposal.
4. No further discussion on the approval of the Sussex County M.O.U. from earlier report.

5. The On Call Agreement with Beacon Engineering was briefly discussed. Moved by Vice Mayor Russell and Seconded by Councilman Moran to delay signing of the agreement until we receive further clarification on several items and update Council at the next meeting.

**Old Business**

1. Moved by Vice Mayor Russell and Seconded by Councilman Moran to award the RFP for Financial Auditors to PKS & Company, P.A. CARRIED by Unanimous Vote. Ms. Todd advised that upon further discussions with PKS the cost could be lowered from \$16,000/yr. to \$12,500/yr.
2. Mayor Donovan updated the Council that Sparky's Garage was grandfathered in 2008 to sell used cars so there is no need for a Conditional Use Permit.



July 24, 2023

To the Town Council  
Town of Greenwood  
100 W. Market Street  
Greenwood, DE 19950

We are pleased to confirm our acceptance and understanding of the services we are to provide for the Town of Greenwood for the years ended December 31, 2020, 2021, 2022, 2023, and 2024.

You have requested that we perform the following services:

- 1) We will provide you with the following services:
  - Review and reconcile the general ledger monthly, quarterly and annually as needed.
  - Reconcile bank statements monthly and record adjusting entries as needed.
  - Assist with the preparation of documentation for the annual audit as requested.

Our services will cover the years ended December 31, 2020, 2021, 2022, 2023, and 2024.

We will conduct our engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the services.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, conclusion, or provide any assurance on the services.

Our engagement cannot be relied upon to identify or disclose any misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in preparation for your audit in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the engagement.
- b) The design, implementation, and maintenance of internal control relevant to the preparation of the services that are free from material misstatement, whether due to fraud or error.
- c) The prevention and detection of fraud.
- d) To ensure that the Town complies with the laws and regulations applicable to its activities.
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.



**PKS & Company, P.A.**  
Certified Public Accountants  
& Advisors to Business

ANDREW M. HAYNIE, CPA  
SUSAN P. KEEN, CPA  
MICHAEL C. KLEGER, CPA  
JAMES D. MAYERIKY, CPA  
E. LEE MCCABE, CPA  
JEFFREY A. MICHAEL, CPA  
ROBERT L. MOORE, CPA  
DANIEL M. O'CONNELL II, CPA  
ASHLEY M. STERN, CPA  
JOHN M. STERN, JR., CPA

PKSepsa.com

**Salisbury**

1801 SWEETWAY DRIVE  
P.O. BOX 72  
SALISBURY, MD 21803  
TEL: 410.546.5000  
FAX: 410.546.9576

**Ocean City**

12216 OCEAN GATEWAY  
SUITE 800  
OCEAN CITY, MD 21842  
TEL: 410.213.7185  
FAX: 410.213.7638

**Lewes**

1143 SAVANNAH ROAD  
SUITE 1  
P.O. Box 192  
LEWES, DE 19958  
TEL: 302.645.5757  
FAX: 302.645.1757

February 21, 2024

Town of Greenwood  
100 W Market Street  
Greenwood DE 19950

RE: Status of Audit

Dear Sir or Madam:

We were asked to provide an update as to the status of the audits for 2020, 2021, and 2022.

The audits are currently on hold while a third party consultant recreates and reconciles records from 2020, 2021, and 2022. As of the date of this letter, the records for 2020 and 2021 are almost complete with the exception of one bank account. Once the records are finalized, we will be able to complete our audits.

Please contact me if you need any additional information. Thank you for your consideration.

*PKS & Company, P.A.*

CERTIFIED PUBLIC ACCOUNTANTS



# FINANCIAL DISCUSSION



# BANK BALANCES AS OF FEB. 9, 2025

All Accounts	Search by account	Sort By Account Number	Available	Previous Day
Checking				
VCRIME			\$11,619.93	\$11,619.93
MSAF			\$60,599.49	\$60,599.49
ASBA			\$1149.02	\$1149.02
EXPENSE			\$90,096.69	\$90,217.25
Events			\$7,071.98	\$7,071.98
WATEREXP			\$39,439.08	\$39,439.08
REALTY XFER			\$368,035.88	\$368,035.88
COMMUNITY PARTNER CK			\$469,711.73	\$469,661.23
ELDE			\$6,364.34	\$6,364.34
SALLE			\$6,267.41	\$6,267.41
Total			\$1,060,355.55	\$1,060,425.61



TOWN OF GREENWOOD  
EMPLOYMENT ISSUES



JOSEPH A. GIORDANO  
DEAN C. DELOCCIO  
DAVID A. WERT  
DAVID C. CAGNIE  
EDWARD A. TAYLOR  
ACHILLE C. SCACHE  
JENNA L. STANTON  
DEBORAH J. CALONSKY  
BRANDON A. SPWEY  
KATHY CLAVERT  
JAYMAN C. OWENS  
JAMES J. SPRINGER  
SCOTT G. WILCOX

TOWN OF GREENWOOD  
100 W. MARKET STREET  
GREENWOOD, DE 19959

Statement No: 36406  
Statement Date: 10/15/2024  
Account No: 20247127-01  
Page No: 1

Date	Description	Hours
08/22/2024	SGW CALL WITH JAMIE RE EMPLOYMENT ISSUES	0.70
08/30/2024	SGW RECEIPT AND REVIEW OF APPLICATION FROM TOWN OF GREENWOOD FOR EMPLOYMENT ISSUES	0.40
	CHIEF'S COUNCIL EMAILED THOUGHTS AND CONCERNS TO MAYOR	
	SGW REVIEW OF EMAIL FROM MAYOR WITH INFORMATION ON OFFICER POSTING, EMAILED POLICE CHIEF'S COUNCIL FOR POSTING INFORMATION	0.40
	For Current Services Rendered	6.80
	<b>Total</b>	<b>2,070.00</b>

Timberlake  
Scrie G. Wilcox  
Recapitulation  
Hours 6.50  
Fable \$300.00  
Total \$2,070.00

Total Current Work 2,070.00  
Balance Due \$1,000.00

Previous Balance \$1,530.00

FEES

Date	Description	Hours
08/04/2024	SGW	0.50
08/06/2024	SGW	0.70
08/12/2024	SGW	0.40
08/13/2024	SGW	0.30
08/15/2024	SGW	0.40
08/16/2024	SGW	0.60
08/17/2024	SGW	0.70
08/18/2024	SGW	0.40
08/19/2024	SGW	0.40
		1.20

1913 JINGLE HELL WAY  
SUITE #6  
LEWES DE 19658  
TELEPHONE (404) 331-6006  
FACSIMILE (404) 331-1884

381 KENNETH PIKE  
BLDG C, SUITE 100  
GREENVILLE, DE 19807  
TELEPHONE (404) 466-8900  
FACSIMILE (404) 216-7933

30 LANTANA DRIVE  
HELSSESS, DE 19741  
TELEPHONE (404) 893-0310  
FACSIMILE (404) 986-0770

518 LAMERTON ROAD  
WILMINGTON, DE 19801  
TELEPHONE (404) 244-6041  
FACSIMILE (404) 244-6116

EFFECTIVE JANUARY 1, 2020 BRANDON A. SPWEY'S RATE WILL BE \$475.00/HR.  
ALL CREDIT CARD PAYMENTS WILL BE SUBJECT TO A 3% SURCHARGE



JOSEPH A. GIORDANO  
 DEAN C. DELCOLLO  
 DADE D. WEBB  
 DAVID C. GAGNE  
 EDWARD A. TARLOW  
 ACHILLE C. SCACHE  
 JENNA L. STAYTON  
 DEROKAH I. GALONSKY  
 BRANDON A. SIVEY  
 KATELYN CRAWFORD  
 JAEVAN C. OWENS  
 JAMES I. KRINER  
 SCOTT G. WILCOX

TOWN OF GREENWOOD  
 180 W. MARKET STREET  
 GREENWOOD, DE 19950

Statement No: 37303  
 Statement Date: 01/13/2025  
 Account No: 20247127-01  
 Page No: 1

EMPLOYMENT ISSUES

Previous Balance \$3,606.00

Fees

Date	Description	Hours	Rate	Total
10/22/2024	SGW COMPLETED DRAFT EMPLOYMENT AGREEMENT - DAVID WALTON	1.40		
11/03/2024	SGW REVIEW OF FOIA COMPLAINT FROM JANET TODD; REVIEW OF DECISIONS ON THE ISSUES RAISED IN THE FOIA COMPLAINT	1.60		
	SGW DRAFTED RESPONSE TO FOIA COMPLAINT; EMAILED TO JAMIE SHARP TO REVIEW AND COMMENT.	2.10		
11/04/2024	SGW REVIEW OF EMAIL FROM JAMIE SHARP RE: REVISIONS TO FOIA RESPONSE LETTER; REVISED LETTER; EMAILED JAMIE WITH RESPONSE TO HIS COMMENTS	0.60		
	SGW CALL WITH JAMIE SHARP RE: FOIA COMPLAINT	0.40		
11/05/2024	SGW REVIEWED AND REVISED RESPONSE TO FOIA COMPLAINT AND EMAILED TO JAMIE SHARP; REVIEW OF AFFIDAVITS AND REVISED	0.80		
11/13/2024	SGW REVIEW OF AGENDA FOR COUNCIL MEETING; CALL WITH MARSHALL RE: PRESENTATION OF MOTION ON TODD PIP	0.40		
	SGW TRAVEL TO AND ATTEND COUNCIL MEETING RE: JANET TODD PIP	3.60		
11/21/2024	SGW REVIEW OF EMAIL FROM MAYOR RE: TERMS OF CONTRACT WITH DAVID WALTON FOR POLICE CHIEF; DRAFTED EMPLOYMENT CONTRACT FOR DAVID WALTON	1.60		
	For Current Services Rendered	12.50		
	Recapitulation			
	Timekeeper			
	Scott G. Wilcox			
			\$300.00	\$3,750.00

# GREENWOOD BALLFIELD

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<sup>1</sup> Current 2024 Field Seasons are:

**March 1 - June 30, 2024 (Main Field):**

Woodbridge Little League (WLL): Mon-Friday 8am-10pm.

Diamond State Ducks: Sat-Sun 8am-10pm.

T-Ball field: WLL, Mon-Sun 8am-10pm.

**July 1 - October 31, 2024 (Main Field):**

Diamond State Ducks: Mon-Sun. 8 am-10pm.

T-Ball field: WLL, Mon-Sun 8am-10pm.