

# Impact Fee Audit Now Underway

Acting Town Manager William Hart said the town will move quickly to address the court's concerns.

By [Kaitlyn Woods](#)

Per court order, Londonderry has hired Melanson Heath and Company, PC to audit the town's complete record of impact fee collections and expenditures starting in 1994, Acting Town Manager William Hart announced Monday evening.

Hart said he chose the consulting firm because it is familiar with the town, it has completed a number of forensic audits, where other consulting firms he spoke with hadn't, and it "seem(s) to give the best value for this difficult situation the town faces."

Hart said although Melanson Heath conducts the town's annual audit, he was comfortable hiring the firm because its forensic accounting department is separate from its regular audit department.

"I am aware that failure of the company to address fiduciary duties to us can result in criminal prosecution. Should a breach of that duty that rises to a prosecutable offense occur, we would certainly pursue it," Hart said. "As police chief and former county attorney I feel very confident in dealing with [Melanson Heath]."

The town intends to move forward with addressing the court's issues with Londonderry's impact fee collections and expenditures as transparently as possible, Hart said.

The audit started last week and the town is in a "period of reconsideration."

Hart said he won't be able to speak further on the details of the audit until that period runs out.

"The judge will make decisions about how this will move forward," he said. "We will act as fiduciaries of the town and taxpayers in hopes of putting this to bed as soon as we can."

Both Hart and Town Council Vice Chairman Tom Dolan expressed the town and council's commitment to transparency throughout and following the audit.

"Unlike many town governments and private agencies who choose to deal with embarrassing situations behind closed doors, this council in a rare display of political courage said 'let's do this out in front of everyone,'" Hart said.

"We are determined to get this right and fix anything that needs to be fixed," Dolan said.

Hart said it's "extremely unlikely" the audit will find the town owes more money in reimbursements for impact fees.

"We looked at the worst likely scenario against the town and put that money in escrow so we would be able to pay as ordered by the courts. I think it's a mortal lock we won't owe any money," he said. "We're taking a very global view of this and looking at it as broadly as we can. The town has changed its way of doing business and looked at ways of doing business moving forward. We're looking to cure this problem and put it to rest as best we can."

In the interest of transparency, Hart said the town hopes the completed audit will be available to the public.

The order issued by the Superior Court in response to Londonderry's request for guidance regarding refunds for impact fees has been posted on the town website at [www.londonderrynh.org](http://www.londonderrynh.org).

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