

Middletown Springs Auditors Meeting

September 26, 2013 at 1:00 PM

Middletown Springs Town Office

Official Minutes

Auditors present: Juanita Burch-Clay (Nita), James Georg (Jim), Jacqueline Parker (Jackie)

Others present: Jim Webber, Shirley Moyer (at 14:05)

Call to order: 1:15 (Meeting moved to Jackie's House because town office was locked.)

1. Minutes:

- Minutes from the July 25, 2013 meeting were approved

2. Current progress and status

- Need to remind the treasurer about the October 1 deadline for the treasurer's report
 - Oct work session will focus on the FY13 report

3. Questions for select board and town officials:

1. Discussion of need (or not) for clear policies and procedures
 - How new policies are communicated and used after adoption
 - Need for policies vs. reluctance to be bogged down in extra rules
 - Example of an area that might need a clear policy: bidding procedures

Suggestion – that auditors present a sample policy for the board to look at and vote on

- Would be welcome – for example, we could present something each month
- SB would be happy for us to research and give the standard, sample policies
- Include a request for a response by a certain date – to know how they acted on the recommendations

2. Discussion of auditors' concern that the SB has not paid attention to their recommendations
 - SB members tend to be generalists, and auditors more specific
 - For SB, some things are more casual than others,
 - Some things are put on back burner, to simmer...
 - Some members prefer clarity – as in a business, keeping it transparent

3. Discussion about legal bills
 - How are attorneys authorized to take action?

4. Discussion about highway account
 - Request for clarity on job descriptions, job roles
 - Review of history and roles of road commissioner and road foreman positions
 - Road commissioner funded by general account, road foreman from highway account
 - No clear job description available. This makes auditing of expenses and coding to accounts difficult.
 - Lack of clear segregation of duties between road commissioner and foreman
 - Difficult to audit when there is a lack of clarity in responsibilities, transparency, supervision
 - If it's the same person, there are no checks and balances

3. End of fiscal year 2013 - review past recommendations, progress, current status, and plans for future.

- Discussion postponed until FY13 treasurer's report is received

3. Monthly meetings: Next meetings were confirmed:

- Formal meetings: 11/21/13 at 4:00 PM
- Work sessions: 10/24/13 at 4:00 PM

Adjourned: 15:00

Minutes submitted by J. Burch-Clay