

## Middletown Springs Auditors Meeting

April 25, 2018 – 7:30 PM

Middletown Springs Town Office

### Official Minutes

**Auditors present:** Juanita Burch-Clay (Nita), Sarah Grimm, Melissa Chesnut-Tangerman

**Others present:** None

Call to order: 7:33 PM

#### 1. Minutes:

- Minutes from the March 28, 2018 meeting were approved.

**2. Agenda adjustments:** The main topic of the meeting is continued review of the internal controls checklist from VLCT, changed from original agenda to focus on town trust funds.

- Quick review of documents from previous years – Graham&Graham auditor report from 2012 and account codes from 2004, 2011, 2013.

#### 3. Review auditor activities since last meeting:

- Sarah – reported on SB meetings.
  - Sheriff's contract found – they are required to report the number of tickets and details. They used to do this, but stopped doing so last summer. SB will follow up and share info when available. Suggestion – post sheriff info on Auditor webpage.
  - Info from SB –
    - Multiple people have apparently been sworn in as assistant town clerks. Needs attention by SB.
    - Carl Haynes has asked to repeal the junk ordinance due to non-compliance with 24VSA 1972. He has served the chairman with papers citing violations. Legal fees will impact the town finances.
    - Sarah asked that list of town officers and trustees be posted and updated. Names are missing from town report and town webpage. SB says Town Clerk will email the list to be posted on webpage. (Email sent to Town Clerk during meeting requesting the list.)
    - SB wants to review financial reports each meeting, but it is postponed due to full agenda.
    - Board orders – listers' time sheets
- Melissa – Contacted VLCT for more info about external audits. Referred to "muninet" at UVM as a new resource.
- Nita – administrative work. Review of 2012 audit report by Graham & Graham, insurance audit, and other documents. Review of auditor hours, paid and volunteer, for FY 2018

#### 4. Review Internal Controls Checklist

- Worked on Sections C and D of Internal Controls checklist

#### 5. Other Business

- Discussion about auditor hours and how to report them.

#### 6. Next tasks:

- Nita - Talk to Grant's store about transfer station tickets

- Continue work with trustees of town funds
- Sarah – Continue to attend select board meetings.
- Melissa – Continue work on external audit information

**7. Future Meetings:**

- Auditors Work Session – May 3
- Auditors Meeting – May 23, 2018 at 7:30 PM – Agenda: Town Trust Funds
- Auditors Meeting – June 27, 2018 at 7:30 PM

Meeting adjourned: 9:30 PM

Minutes submitted by Juanita Burch-Clay