

**Shrewsbury Board of Auditors  
Public Meeting, June 4, 2014**

**Note: These minutes are unofficial until approved by the Board of Auditors at the next meeting.**

The Board of Auditors convened pursuant to posted public notice in the Town Office on June 4, 2014 at 5:04 pm, copy of notice attached. Present were Board members Rich Biziak (chair), Jonathan Gibson and Sandy Bragg. Steven Nicolson attended the meeting at 6:07 pm.

The Board approved the January 24 BOA meeting minutes with edits. The March 30 BOA meeting minutes were also approved.

The Board reviewed the results of the first quarter 2014 audit. Sandy reported that the monthly reconciliations of the General Fund and Restricted Fund, review of missing/voided checks and inter-fund transfers uncovered one minor issue which has been corrected.

Rich said there were no issues found in Selectboard minutes for the period. He did find a couple of issues with Selectboard orders and previously provided a letter to the Selectboard for BOA review. The Board agreed that Rich should send the letter after inserting a comment concerning Selectboard signatures. Rich reported no issues with his review of taxes collected.

Jonathan said that the quarterly random check review found a couple of questions for the Town Treasurer. The Board will convey these questions to the Treasurer in a letter that Jonathan will prepare. He will also forward the random check worksheet to Sandy for his input prior to inclusion in the Central File.

The Board reviewed two items from previous audits and decided to defer both to the second quarter audit working session.

In response to concerns expressed by the Board of Listers, the Board of Auditors is proposing to amend its information requests regarding the Grand List. For the audit of the 2014 Grand List, the Board of Auditors will request, in electronic format, copies of the following information from the Board of Listers:

1. The final 2013 Grand List as lodged by the Board of Listers, as required by statute, on or before July 25, 2013.
2. The final 2014 Grand List as lodged by the Board of Listers, as required by statute, on or before July 25, 2014.
3. The Abstracts (Form 411) lodged, as required by statute, on or before the following dates:
  - a. July 25, 2013
  - b. July 25, 2014
4. The report or reports (Comparison Reports, Audit Report, etc. that can be generated by the Listers' CAMA/NEMRC software or other software) which explain the individual changes that occurred to the Grand List between July 25, 2013 and July 25, 2014.

5. Any additional information necessary to clarify the above items.

The Board will revise its Grand List task form to reflect these and any other changes in procedure.

The Board discussed the schedule for remaining audits, and will change its working sessions for the third quarter audit to November 13<sup>th</sup> through November 18<sup>th</sup>. Rich asked that Board members review the schedule items with "To-Be-Determined" (TBD) dates for discussion at the next warned meeting.

Steven Nicolson joined the meeting at this point and noted that Jeffrey R. Bradley CPA, P.C. will be working on the FY 2013 audit. The Board expressed its desire for a meeting with Bradley, presumably with the Selectboard and other interested parties, at the completion of the audit.

The Board intends to begin an analysis of FEMA related expenses during its second quarter audit. Steve said that it would be have been preferable to track all FEMA-reimbursed recovery expenses separately including all Town expenses like salaries that are attributed to FEMA projects.

Rich asked whether the Board should request the purchase of a scanner, to be used in common with other Town officers, for scanning documents if the current copier does not have that functionality. Rich will contact Mark to check the fax capabilities and then consult with other Town Officers.

Jonathan said he would provide the Board with preliminary ideas for the dedication to the 2014 Annual Report and ideas for photos to be included in the Report.

The Board decided it would warn its second quarter audit meeting and subsequent audit review meetings to ensure compliance with the Vermont Open Meeting Law. Steve explained that open meeting rules require that news media should be notified of special meetings and an agenda supplied but do not require publishing a notice in the media. Rich will ascertain the number of days notice requirement. Jonathan suggested that BOA minutes be supplied in draft form within the five day limit, subject to subsequent BOA review and edits and to final approval at the next warned BOA meeting.

Rich raised the question of whether central files of yearly audits will need to be stored in hard copy form since the BOA is increasingly using electronic media. Sandy said he would review security issues with the use of Google Drive for documents. Further discussion of these items was deferred till the next meeting.

The Board adjourned at 6:50 pm.

Attachment: Warned Meeting Notice

**May 20, 2014**

# MEETING NOTICE

The Shrewsbury Board of Auditors will hold a meeting at the Town Office on Wednesday, June 4, 2014 at 5:00 p.m. The meeting agenda is as follows:

1. Approval of minutes
2. Review results of 1<sup>st</sup> Quarter audit of Town financial records work sessions
3. Discuss auditors' responsibilities and schedule for review of Town Grand list
4. Discuss and set schedule for remaining 2014 audit tasks and work sessions
5. Any other business

Richard Biziak

Sanford Bragg

Jonathan Gibson