

**Shrewsbury Board of Auditors
Public Meeting, August 12, 2015**

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

The Board of Auditors convened on August 12, 2015 at 3:17 pm, pursuant to a posted public notice in the Town Office, copy of notice attached. Present were Board members Rich Biziak (chair) and Sandy Bragg.

The Board approved the May 21, 2015 BOA meeting minutes.

The BOA reviewed open items from previous meetings. Rich will request copy of FEMA worksheet from the state. The BOA will try to schedule a meeting in September to discuss annual report schedule with the Treasurer and members of the Select Board. We will consider whether to conduct an audit of general fixed assets during the third quarter audit. The BOA has requested the annual internal financial control filing from the Treasurer. The BOA is considering dedicatees for the annual report.

The BOA discussed the second quarter audit plan and assigned responsibilities.

During a pre-meeting prior to the public meeting, we met with Teri Gildersleeve, District Advisor for the VT Department of Taxes who was meeting with the Shrewsbury Listers. Teri questioned whether the BOA should continue to audit Grand List changes at the parcel level. She did not feel that the auditors should not reconcile the Grand List from year to year, but rather take the Grand List as lodged and reconcile that with taxes billed and collected. She supported the BOA reviewing changes to the Grand List after it is lodged, and testing sample parcels from the Grand List. The BOA will review the proposed changes in audit procedures with the Vermont League of Cities & Towns.

The BOA canceled the reconvened meeting scheduled for August 26 2015 at 7pm.

The meeting adjourned at 3.43 pm.