

**Minutes**  
**CHARLOTTE TOWN AUDITORS Meeting**  
**Wednesday, March 11, 2015 at 5:00pm**

Town Auditors Present: Jenny Cole, Peter Trono, Jason Pidgeon

Others: Christina Booher, Stephen Brooks, Lane Morrison and Bonnie Christie

The Meeting was called to order at precisely 5:00pm.

Jenny Cole was nominated Chairperson (Motion by Peter Trono, Second by Jason Pidgeon, vote 3--0 in favor)

Jason Pidgeon was nominated Secretary (Motion by Peter Trono, Second by Jenny Cole, vote 3--0 in favor)

There was a brief discussion of when meeting times should be held. The general consensus amongst the board was to have the meeting held at a time around the end of the day, 4pm or 5pm.

Bonnie Christie (public) – questioned at what point the role of the Auditors was going to be discussed? Jenny Cole stated that it was an agenda item to be discussed later in the meeting.

Minutes of the January 7, 2105 Auditors' meeting were approved. (Jenny Cole motion to accept the minutes, seconded by Peter Trono, vote 3--0 in favor.)

Open Meeting Law – Jenny Cole wanted to make note the requirements for Open Meeting Law.

- ❖ Public Announcement 48 hours advance
- ❖ Posted 3 locations
- ❖ Posted on the Town website
- ❖ Draft Minutes posted within five (5) days of meeting
- ❖ Public Comment provided during the meeting
- ❖ Notes/minutes must be taken
- ❖ Business cannot be conducted unless these steps have been taken

Jason Pidgeon brought up a point of clarification, that he understood that an Open Meeting is different than a work session, and that Auditors specifically were allowed to have a quorum during work sessions. Lane Morrison stated that the Open Meeting Law was changed, requiring that any elected committee of a Municipality must warn any meeting. The parties agreed to do additional research, as “work sessions” are genuinely beneficial for the role of Auditors.

Jenny Cole asked who would be doing reconciliations going forward? Christina Booher stated that she was provided additional direction from Jordan Plummer (Sullivan, Powers & Co.), stating it's ok to have those who are authorized to write checks performing reconciliation, but an elected official should review it. Matt Krasnow has been assisting with the reconciliation process. It was of general consensus amongst the Auditors that the Auditors should perform the review of reconciliation, possibly as part of the monthly meeting, or prior to the meeting.

Christina Booher stated that the town officials are working on procedure manuals for day--to--day tasks. Procedure manuals were an item that was brought up by Sullivan, Powers & Co. as a deficiency within the Town. There was discussion amongst the Auditors of the importance of the Procedure manuals and a strong desire to have these completed prior to the next Audit.

The Auditors spoke to Christina about the absence of a "cash register" as this was an item brought up in the recent Town Audit by Sullivan, Powers & Co. Christina felt that it is unnecessary given the small number of cash transactions that occur within the Town. Jason Pidgeon stated that Sullivan, Power & Co may be content with a "Cash Procedure" manual in lieu of a register and that this should be investigated with them prior to the next Town Audit.

Jenny Cole brought up the question of Town Policy creation. Currently, Mary Mead, Christina Booher in conjunction with the Select Board is working on the Policy Manual. Jacob Spell has taken on the task of creating a Purchasing Policy, which should be ready for review in the next few days. It was encouraged by the Board of Auditors to review Policies from other Towns. In addition, it was noted that there should be a Credit Card/Fraud Policy in place, as the Library is now in possession of a credit card.

Jason Pidgeon brought up that the Auditors should obtain Town e--mail accounts, such that any communication amongst the Auditors should be on the Town's servers. Christina will work with the IT staff to get the Auditors signed up.

Peter Trono asked Lane Morrison if there's anything he would like the Auditors to work on. Lane stated that he would like to see a "clean Audit", including working on any deficiencies stated and policy creation.

Stephen Brooks (Cemetery Commissioner) – Wanted to note Auditors that the Cemetery Commission's books are at the disposal to the Auditors at any time, which includes the general maintenance account and the non--public (funds raised through donations or gifts) monies received.

Jason Pidgeon brought up that as Auditors we might want to consider random Audits of Committees. The audits could include a general funds audit,

inventory/assets, and procedure adherence. This would be open for future discussion.

Jenny Cole provided an outline of general strategic initiatives prepared by Nancy Wood in 2014:

- ❖ Annual Meeting in March after Town Meeting
- ❖ Year End review by Independent Auditor (June)
- ❖ Tax rate setting by Select Board (August)
- ❖ Audit by independent Auditor (September)
- ❖ Review of Draft Audit and Final Audit (November/December)
- ❖ Preparation of Town Auditors report (January)

Next meeting is scheduled Wednesday March 25th at 4pm. The meeting's agenda will include a reconciliation and review of Jacob Spells Purchasing Policy.

Next Regular meeting is scheduled for April 15th at 4pm. The meeting agenda will be posted, but will include reconciliation at the beginning of the meeting.

Christina Booher gave a general tour of the Town office/vault area, providing locations for items that the Auditors may need to review at any time.

Jenny Cole made a motion to adjourn, seconded by Jason Pidgeon. (Vote 3--0)

Meeting was adjourned at 7:05pm.