

Town of Duxbury
Auditor's Meeting
May 6, 2014

Attendees: Bob Magee, Bonnie Morse, Kym Andrews, Anne Latulippe

Bob nominated Anne Latulippe for Chair, Bonnie seconded, so voted

Kym presented an overall explanation of policies and procedures currently under revision. This included but was not limited to:

- Who has access to various NEMRC modules.
- Who has access to the vault. The Town Clerk now has sole access to the vault and opens it for interested parties as needed when he is working. This includes the public, Selectboard members and the town Treasurer.
- How bills (statements & invoices) come in, are coded and signed by two Selectboard members for payment.
- All petty cash procedures and locations of said funds
- All Payroll procedures to include timesheets, change of benefit sheet, direct deposit and benefit breakdown.
- Procedure for collection of fees and all incoming funds to the town brought into the office physically. How these funds are recorded and tracked.
- Bank statement reconciliation procedures.
- Delinquent taxes collection and reporting procedures.

Actions Taken:

1. Motion was made direct the Selectboard to have three signatures on all invoices/board orders as per statute prior to being paid. Seconded and all were in favor.
2. Motion was made to direct Selectboard to adopt Policies and Procedures of current Treasurer. Seconded and all were in favor.to have pre numbered receipts
3. Motion was made that the Treasurer change the day that Time sheets are due from Monday to Friday. Seconded and all were in favor.
4. Motion was made to have pre-numbered receipts for all funds coming into the office to include cash or check.

Plan of action:

1. Monthly audit to be performed by one of the Town Auditor on or near the second Monday of each Month. May – Bonnie, June – Anne and July Bob and so on.
2. Kym will work on developing new property tax reconciliation procedures.

3. Bonnie stated she wanted the treasurer to have access to the vault. There was a discussion over who was ultimately responsible for the contents of the vault. More discussion ensued over concern of vault access for Treasurer and possible fire damage or unauthorized removal of files left out of vault for treasurer: Kym will research to make sure all material and files put at risk are backed up and out of danger when not in vault over night.

Respectfully Submitted,
Anne Latulippe
Approved: January 20, 2015