

Westfield Audit Committee Minutes
December 15, 2015 – 9 a.m. – Town Offices

Present: Auditors Gordon Lesperance and Dianne Laplante
Absent: Auditor Kay Courson

Purpose of Audit: Review town books, reports and files to ensure compliance with State Statutes, ensure that documents are complete, accounts balance and are properly reported.

2015 Review will consist of:

- Review of 70% of invoices and supporting documents
- Review of 70% of payrolls and supporting documents
- Review of 100% of computerized NEMRC system reports (tax, etc.)
- Review of 100% of bank statements
- Follow-up on any items open from 2014 Audit Report

Ensure all of the above items included Statutory Duties of:

- Account the treasurer is required to keep with the collector
- Tax accounts of the collector
- Trust accounts where the town or any town officer is trustee, or where the town is sole beneficiary
- Account relating to the town indebtedness
- Accounts of any special funds in the care of any town official

Proposed schedule for 2016:

1st meeting: first week of April—2 days

2nd meeting: last week of September—2 days

3rd/last meeting: first week of January—2 days