

Town of Bartlett  
Office of Selectmen  
56 Town Hall Road  
Intervale, NH 03845

November 15, 2022

FYI – MS60 Report Audit Period 1/1/21 to 12/31/21

Town of Bartlett Selectmen:

The Town of Bartlett audit has been completed for the period beginning January 1, 2021 and ending December 31, 2021.

As an audit had not been completed for the prior fiscal year, this audit only pertains to the fiscal year indicated. In this process, the last two months of the prior fiscal year ending 12/31/20 was reviewed to verify beginning balances for January, 2021.

NH Revenue Administration's handbook for locally elected auditors was the guide used to review the financial accounts of the town and led to the completion of the required MS60 Report of Locally Elected Auditor, or in my case appointed.

I could not have completed the audit without the willingness of Mary Miller, Lynn Jones, Cheryl Nealley, Jean Mallett, William Fabrizio, Jacalyn Egan, and Kathy VanDeursen to meet with me on short notice and have everything available that was needed.

You will notice on the MS60 Audit report, recommendations to fully automate financial records for the Town of Bartlett. I do want to make note that all financial records agreed to the NH Department of Administration's financial reports that were submitted from the Town Office, Tax Collector, and Trustees of Trust Funds for fiscal year ending December 31, 2021.

Respectfully



Becky Jefferson  
Locally Elected Auditor (Appointed)

NH Department of Revenue Administration  
Municipal Services  
P.O. Box 487, Concord, NH 03302-0487  
(603) 230-5090

REPORT OF LOCALLY ELECTED AUDITOR(S)  
RSA 41:31-d

Municipality:        BARTLETT  
Type of Municipality (Town, School or Village District):     TOWN  
Mailing Address:     56 TOWN HALL ROAD  
                   INTERVALE, NH 03845  
Phone #:     603-356-2950     Fax #:     603-356-2950     E-Mail:     townofbartlett@gmail.com      
Contact:     BECKY JEFFERSON     Phone #:     603-356-2950     E-Mail:     townofbartlett@gmail.com    

Under RSA 41:31-c 1, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

11/03/22	Part 1. Financial Records
11/03/22	Part 2. Treasurer
11/10/22	Part 3. Tax Collector
11/07/22	Part 4. Trustees
11/10/22	Part 5. Town Clerk
11/07/22	Part 6. Library

**Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.**  
*Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.*

Date:

11/15/2022

Becky Jeff  
Locally Elected Auditor (Appointed)

FOR DRA USE ONLY

**Part 1. General Ledger/Financial Records/ MS-5, MS-25, MS-35**

**Questions**

1 Who maintains the (general ledger) financial records?

**Mary Miller Bookkeeper**

\_\_\_\_\_  
Name/position

2 What software system is used for the general ledger?

(ex. Quickbooks; Excel; Peachtree; BMSI, etc.)

**BMSI (partial use) and Excel**

3 Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary)

**Mary Miller**

\_\_\_\_\_  
Name

**Bookkeeper**

\_\_\_\_\_  
Title

**Lynn Jones**

\_\_\_\_\_  
Name

**Admin Asst**

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
4 Do debits equal credits in the general ledger trial balance?	<u>X</u>	_____	_____
5 Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?	<u>X</u>	_____	_____
6 Are the following activities maintained as separate funds in the general ledger (if applicable)?			
General Fund	<u>X</u>	_____	_____
Water activity	_____	_____	<u>X</u>
Sewer activity	_____	_____	<u>X</u>
Library activity	_____	<u>X</u>	_____
Trustees of trust funds	_____	<u>X</u>	_____
School grants	_____	_____	<u>X</u>
School lunch	_____	_____	<u>X</u>
Revolving Funds (identify: _____)	_____	_____	<u>X</u>
Other (identi <b>Bartlett/Jackson Transfer Station</b>	_____	<u>X</u>	_____
Other (identify: _____)	_____	_____	_____
Other (identify: _____)	_____	_____	_____
Other (identify: _____)	_____	_____	_____

		<u>Yes</u>	<u>No</u>	<u>N/A</u>
7	Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?	<u>  X  </u>	<u>    </u>	<u>    </u>
How often are they reconciled?				
	<u>    X    </u> Monthly			
	<u>          </u> Quarterly			
	<u>          </u> Annually			
8	Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?	<u>    X    </u>	<u>    </u>	<u>    </u>
9	Does the person who maintains the general ledger also:			
	Sign (authorize) checks?	<u>    </u>	<u>  X  </u>	<u>    </u>
	Control unused check stock?	<u>  X  </u>	<u>    </u>	<u>    </u>
	Prepare bank reconciliations?	<u>    </u>	<u>  X  </u>	<u>    </u>
	Handle incoming receipts?	<u>  X  </u>	<u>    </u>	<u>    </u>
10	Does the general ledger track receivable balances for:			
	Property taxes?	<u>    </u>	<u>  X  </u>	<u>    </u>
	Unredeemed taxes?	<u>    </u>	<u>  X  </u>	<u>    </u>
	Water?	<u>    </u>	<u>    </u>	<u>  X  </u>
	Sewer?	<u>    </u>	<u>    </u>	<u>  X  </u>
	Other (identify): _____	<u>    </u>	<u>    </u>	<u>  X  </u>
11	Does the general ledger track accounts payable?	<u>    </u>	<u>  X  </u>	<u>    </u>
12	Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?	<u>    X    </u>	<u>    </u>	<u>    </u>
How often?				
	<u>          </u> Monthly			
	<u>          </u> Quarterly			
	<u>    X    </u> Annually			
13	Does the general ledger system provide budget versus actual expenditure reports?	<u>    </u>	<u>  X  </u>	<u>    </u>

If yes, to whom are the budget versus actual reports distributed?

**Note: Budget vs actual reports are created using excel and distributed to selectmen**

How often?   As requested

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
14 Are general ledger adjusting journal entries made?	<u>                    </u>	<u>  X  </u>	<u>                    </u>
If yes, are they approved by anyone other than the	<u>                    </u>	<u>                    </u>	<u>                    </u>
Name and title of person who approves: _____			
15 Are computer back-ups of the general ledger performed?	<u>  X  </u>	<u>                    </u>	<u>                    </u>
How often?			
<u>                    X                    </u> Daily			
<u>  </u> Weekly			
<u>  </u> Monthly			
16 Are computer back-ups stored off site?	<u>  X  </u>	<u>                    </u>	<u>                    </u>
If yes, where? <u>                    Cloud Based                    </u>			

**Part 1. General Ledger/ MS-5, MS-25, MS-35 Testing**

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
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**MS-5, MS-25, or MS-35 Financial Report**

1 Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger?

General fund revenues	<u>X</u>	<u>    </u>	<u>    </u>
General fund expenditures	<u>X</u>	<u>    </u>	<u>    </u>
General fund balance sheet	<u>X</u>	<u>    </u>	<u>    </u>
Other funds revenues	<u>    </u>	<u>    </u>	<u>X</u>
Other funds expenditures	<u>    </u>	<u>    </u>	<u>X</u>
Other funds balance sheet	<u>    </u>	<u>    </u>	<u>X</u>

If no, explain problems/discrepancies encountered:

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**General Ledger (and Subsidiary Ledgers)**

2 Do the year end general ledger cash and investment balances match the Treasurer's bank reconciliations?

<u>X</u>	<u>    </u>	<u>    </u>
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If no, explain problems/discrepancies encountered:

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3 Do the following year end general ledger receivable balances match the Tax Collector's year end annual MS-61 report (towns only)?

Property taxes	<u>X</u>	<u>    </u>	<u>    </u>
Unredeemed taxes	<u>X</u>	<u>    </u>	<u>    </u>
Water	<u>    </u>	<u>    </u>	<u>X</u>
Sewer	<u>    </u>	<u>    </u>	<u>X</u>
Other (describe: _____)	<u>    </u>	<u>    </u>	<u>X</u>

If no, explain problems/discrepancies encountered:

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**Observations - Part 1. General Ledger & Financial Records**

Comments on procedures or areas of weakness:

**General ledger trial balance/balance sheet is not maintained on a regular basis, but is computed at year end.**

**Receipts are maintained by utilizing excel spreadsheets rather than using accounting software.**


**The town is using accounting software for processing accounts payable and payroll.**

Recommendations:

**Town of Bartlett should begin implementation to process all financial activity by utilizing accounting software.**

General ledger section completed by:

Date: 11/15/2022

  
**Becky Jefferson, Locally Elected Auditor (appointed)**





Yes    No    N/A

9 Are monthly bank reconciliations reviewed and signed off by anyone in addition to the preparer?

X    \_\_\_\_\_    \_\_\_\_\_

If yes, by whom?

<b>Mary Miller</b>	<b>Bookkeeper</b>
Name	Title

10 Is a copy of the monthly bank reconciliation report provided to the bookkeeper?

X    \_\_\_\_\_    \_\_\_\_\_

11 Who is authorized to transfer money between or out of the municipality's bank accounts?

<b>Jean Mallett</b>	<b>Treasurer</b>
Name	Title
Name	Title
Name	Title

12 Who has the authority to sign (authorize) checks?

<b>Jean Mallett</b>	<b>Treasurer (must sign check)</b>
Name	Title
<b>Gene Chandler</b>	<b>Selectmen</b>
Name	Title
<b>Vicki Garland</b>	<b>Selectmen</b>
Name	Title
<b>August Vincent</b>	<b>Selectmen</b>
Name	Title

13 Do any signature stamps exist?

\_\_\_\_\_ X \_\_\_\_\_

If yes, are they stored in a secure location?

\_\_\_\_\_ \_\_\_\_\_ X

Are there procedures in place for its use?

\_\_\_\_\_ \_\_\_\_\_ X

14 Is a check signing machine used?

\_\_\_\_\_ X \_\_\_\_\_

If yes, is it locked and the key stored in a secure location?

\_\_\_\_\_ \_\_\_\_\_ X

Who has access to the signature stamp or machine?

\_\_\_\_\_ \_\_\_\_\_ X

15 Is a log maintained to track the chronological sequence of all check numbers issued and voided?

X    \_\_\_\_\_    \_\_\_\_\_

16 Who is responsible for making bank deposits? Is there a delegation of authority for each (RSA 41:29, VI)?

X    \_\_\_\_\_    \_\_\_\_\_

<b>Jean Mallett</b>	<b>Treasurer</b>
Name	Title
<b>Cheryl Nealley</b>	<b>Town Clerk/Tax Collector</b>
Name	Title
Name	Title

- |  | <u>Yes</u> | <u>No</u>   | <u>N/A</u>  |
|--|------------|-------------|-------------|
| 17 Are undeposited receipts held in a secure location?   | <u>X</u>   | <u>    </u> | <u>    </u> |
| 18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records?<br>(if applicable)              | <u>X</u>   | <u>    </u> | <u>    </u> |
| Is that documented?  | <u>X</u>   | <u>    </u> | <u>    </u> |
| 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?<br>(towns only)                       | <u>X</u>   | <u>    </u> | <u>    </u> |
| Is that documented?  | <u>X</u>   | <u>    </u> | <u>    </u> |
| 20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records?  | <u>X</u>   | <u>    </u> | <u>    </u> |
| Is that documented?  | <u>X</u>   | <u>    </u> | <u>    </u> |
| 21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII?  | <u>X</u>   | <u>    </u> | <u>    </u> |
| 22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.) |            |             |             |

Account Name	Who authorizes payments?	Reported in general fund?		
<u>Yield Tax</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>
<u>Town Bartlett Road</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>
<u>Sites &amp; Facilities</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>
<u>Town Square</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>
<u>Old Village Landfill</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>
<u>Conservation</u>	<u>Selectmen</u>	<u>X</u>	<u>    </u>	<u>    </u>

**Part 2. Treasurer/Cash Testing**

Yes    No    N/A

**Year End Bank Reconciliations**

Obtain year-end documented bank reconciliations and test the following:

- 1 Do "balances per bank" match actual bank statement balances?   X
- 2 Do "deposits in transit" appear on the following month's bank statement?   X

If no, explain: \_\_\_\_\_  
\_\_\_\_\_

- 3 Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts?   X
- 4 Do "outstanding checks" match a detail list of actual outstanding checks?   X
- 5 Is the last outstanding check posted as a disbursement in the year-end general ledger cash account?   X
- 6 Are other reconciling items appropriately documented?   X

Explain other reconciling items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Cash Book**

- 7 Do year-end balances in the cash book match the actual bank statement reconciliations?   X

8 Trace two vendor and two payroll disbursement entries in cash book to actual "orders" (manifests) signed by the majority of the governing body (e.g., Board of Selectmen, Village Commissioners, School Board)

	Date of Order	Order Number	Amount	Traced to Approved Order (Manifest)?
Vendor	<u>05/28/21</u>	<u>001557-01</u> ;	<u>568573.16</u>	<u>Y</u>
Vendor	<u>09/10/21</u>	<u>001576-01</u> ;	<u>571071.72</u>	<u>Y</u>
Payroll	<u>03/05/21</u>	<u>001301-01</u> ;	<u>19679.56</u>	<u>Y</u>
Payroll	<u>12/30/21</u>	<u>001346-02</u> ;	<u>20171.84</u>	<u>Y</u>

- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

Date of Deposit	Amount	Traced to Actual Bank Statement deposit?
<u>11/13/21</u>	\$ <u>530746.76</u>	<u>Y</u>
<u>06/24/21</u>	\$ <u>87475.40</u>	<u>Y</u>
<u>09/09/21</u>	\$ <u>2000000.00</u>	<u>Y</u>
<u>12/22/2021</u>	\$ <u>209152.46</u>	<u>Y</u>

**Other Bank Accounts**

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
Do all year end general ledger cash balances match corresponding bank reconciliations?	<u>X</u>	<u>      </u>	<u>      </u>

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

<u>Date</u>	<u>Check Number</u>	<u>Vendor</u>	<u>Amount</u>
<u>7/16/2021</u>	<u>n/a Transfer to Town-Yield Tax</u>	<u>Town Bartlett</u>	<u>3300.19 Veri</u>
<u>n/a Only 1 transaction for non-general fund cash accounts</u>			
<u>n/a Only 1 transaction for non-general fund cash accounts</u>			
<u>n/a Only 1 transaction for non-general fund cash accounts</u>			
<u>n/a Only 1 transaction for non-general fund cash accounts</u>			

**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

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Recommendations:

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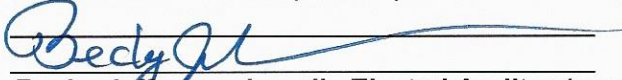
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Treasurer section completed by:

Date: 11/15/2022

  
Becky Jefferson, Locally Elected Auditor (appointed)

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**Part 3. Tax Collector (if applicable)**

<u>Questions</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1 What software system is used to track receivables? (ex. Quickbooks; Excel; Peachtree; BMSI, etc.)			
<hr/> <b>Avitar</b> <hr/>			
2 Were reports from the receivable software system used to prepare the Tax Collector's MS-61 Report?	<u>X</u>	_____	_____
If yes, were these reports retained?	<u>X</u>	_____	_____
3 Document frequency of cash outs (close out, receipt proof) and deposits:			
<u>X</u> Daily <b>Note-Daily during tax season</b>			
<u>X</u> Weekly			
_____ Monthly			
_____ Other (describe) _____			
4 Are cash out proofs documented on a form and signed by the preparer?	<u>X</u>	_____	_____
If no, explain: _____			
5 Is the cash out form reviewed/approved by anyone else?	<u>X</u>	_____	_____
If yes, who? <u>Jean Mallett</u> Treasurer			
6 Are receipts remitted to the Town Treasurer at least weekly?	<u>X</u>	_____	_____
If no, explain: _____			
7 Are computer backups of the tax receivable system performed?	<u>X</u>	_____	_____
If yes, how often?			
<u>X</u> Daily			
_____ Weekly			
_____ Monthly			
Are the backups stored off site?	<u>X</u>	_____	_____
8 Is there a deputy? Name of Deputy?	_____	<u>X</u>	_____

**NOTE: No deputy for fiscal year ending 12/31/21**

9 How often is the Tax Collector's MS-61 Report prepared?

- Monthly
- Quarterly
- Annually

10 Who has posting capability to the Tax Collector's receivable system?

Cheryl Nealley  
Name

Certified Town Clerk/Tax Collector  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

11 Does the Tax Collector maintain any bank accounts?

<u>Yes</u>	<u>No</u>	<u>N/A</u>
___	<u>X</u>	___

12 Does the Tax Collector have a "signed deed waiver" for properties that have not been statutorily deeded to the municipality in a timely manner?

<u>X</u>	___	___
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Note: Tax Collector utilizes NH Tax Kiosk for property tax collection

Part 3. Tax Collector Testing (if applicable)

Tax Collector's Report (MS-61)

Yes No N/A

- 1 Were the following items that were reported on the Tax Collector's MS-61 Report tested?:
A Beginning uncollected receivable balances proven to the prior year MS-61 report ending receivable balances?
B Tax commitments proven to actual warrants approved by the governing board...
C Abatements proven to list of actual abatements issued?
D Remittances (collections) proven to general ledger receipt records?
E Conversion to lien amounts proven to list of actual liens taken?
F Does the "liens executed during fiscal year" amount reported on page 3 of the MS-61 agree with the "conversion to lien" and interest and cost amount reported on page 2 of the MS-61.
G Ending uncollected receivable balances proven to actual list of receivable accounts?
H Have all prior year uncollected property taxes receivable been lienied?
I Do total debits on page 1 of the MS-61 agree with total credits on page 2 of the MS-61?

Cash Out Records

- 2 Select a sample day to test the Tax Collector's cash out/deposit records:

08/16/21 28744.97
Date Selected Deposit Amount

- A Does the above selected remittance form document include the following?:
Date?
Breakdown of receipts by type and levy year?
Breakdown of currency and checks?
A total of the receipts?
Signature of preparer?
Signature of reviewer?

X
X
X
X
X
X



Yes No N/A

B For the day selected, is there a batch of duplicate tax stubs or cash register tape to prove the:

- Breakdown of receipts by type and levy year?
- Breakdown of currency and checks?
- Total receipts?

X    \_\_\_    \_\_\_  
X    \_\_\_    \_\_\_  
X    \_\_\_    \_\_\_

C For the day selected, is the total receipt amount/deposit in agreement with an actual deposit reported on a bank statement?

X    \_\_\_    \_\_\_

D For the day selected, is the total receipt amount/deposit in agreement with a "day sheet" (list of receipts by customer) to prove customer accounts were posted/credited properly?

X    \_\_\_    \_\_\_

**Abatements**

3 From the list of actual abatements issued, select three abatements for testing:

	<b>10/13/21</b>	<b>US Forest Service USDA</b>	<b>1370.56</b>
Date		Taxpayer	Amount
	<b>8/18/21</b>	<b>William Catalucci</b>	<b>23.48</b>
Date		Taxpayer	Amount
	<b>4/13/21</b>	<b>Schoembs Family Realty Trust</b>	<b>4.96</b>
Date		Taxpayer	Amount

Is there an actual abatement form signed by a majority of the Board of Selectmen or assessors for each abatement?

X    \_\_\_    \_\_\_

Were any abatements on the list issued to known related parties (e.g., members of the Board of Selectmen, town employees, relatives)?

\_\_\_    X    \_\_\_

If yes, \_\_\_\_\_  
\_\_\_\_\_

**Tax Collector Cash Account**

4 If the Tax Collector maintains a checking account, obtain bank statements for three random months:

\_\_\_    \_\_\_    X

Months selected: \_\_\_\_\_

Were all disbursements made during these three months payable to the Town?

\_\_\_    \_\_\_    X

Were remittances to the Town made timely?

\_\_\_    \_\_\_    X

Were bank statements reconciled to cashbook balances?

\_\_\_    \_\_\_    X

**Observations - Part 3. Tax Collector**

Comments on procedures or areas of weakness:

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Recommendations:

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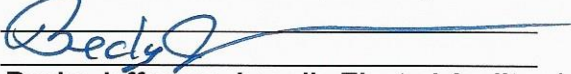
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Tax collector section completed by: \_\_\_\_\_ Date: 11/15/2022



**Becky Jefferson, Locally Elected Auditor (appointed)**

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**Part 4. Trustees of Trust Funds Testing**

**MS-9 Report**

**Yes    No    N/A**

1 Do beginning balances reported match the prior year MS-9 end of year balances?

  X                      

If no, explain problems/discrepancies encountered:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2 Do "new funds created" for established trust funds (e.g., capital reserve, expendable trust funds) match expenditures/ transfers reported in the current year general fund general ledger?

  X                      

If no, explain:

**Note: Town of Bartlett did not appropriate funds for trust funds**

**Zero funds approved**

\_\_\_\_\_  
\_\_\_\_\_

3 Do "withdrawals" from established trust funds (e.g., capital reserve, expendable trust funds) match revenues/transfers reported in the current year general fund general ledger?

  X                      

If no, explain:

**Note: Town of Bartlett did not appropriate funds for trust funds**

**Zero funds approved**

\_\_\_\_\_  
\_\_\_\_\_

4 Do interest/investment income amounts appear reasonable?

  X                      

If no, explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MS-10 Report**

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
5 Do the "Grand Total of Principal and Income at End of Year" balances on the MS-10 match the "end of year balances" on the MS-9?	<u>X</u>	_____	_____

If no, explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6 Were "end of year fair value" balances of the MS-10 proven to bank statements and/or investment portfolio reports?	<u>X</u>	_____	_____
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If no, explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Observations - Part 4. Trustees**

Comments on procedures or areas of weakness:

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Recommendations:

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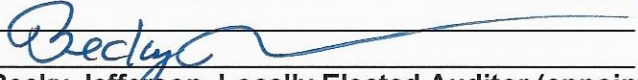
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Trustees section completed by: 11/15/2022

  
\_\_\_\_\_  
**Becky Jefferson, Locally Elected Auditor (appointed)**

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**Part 5. Town Clerk (if applicable)**

<u>Questions</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
1 Does the Town Clerk maintain a cashbook to record receipts?	<u>X</u>	___	___
2 Does the cashbook include the following information:			
• Date of receipt	<u>X</u>	___	___
• Type of receipt	<u>X</u>	___	___
• Customer name	<u>X</u>	___	___
• Permit number	<u>X</u>	___	___
• Amount received	<u>X</u>	___	___
• Breakdown of currency or check	<u>X</u>	___	___
• Subtotals whenever deposits are made	<u>X</u>	___	___
3 Are paid motor vehicle permits filed alphabetically by name? <b>Note: Motor vehicle permits filed by number</b>	___	<u>X</u>	___
4 Does the Town Clerk maintain a checking account?	___	<u>X</u>	___
– If yes, are bank statements as of the last day of the month?	___	___	<u>X</u>
– If yes, is the checking account reconciled to the cashbook monthly?	___	___	<u>X</u>
5 Are receipts remitted to the Treasurer at least weekly?	<u>X</u>	___	___
6 Are invoices presented to the Treasurer for reimbursement of allowable clerk fees? (RSA 41:25)	___	___	<u>X</u>

**Part 5. Town Clerk Testing (if applicable)**

1

Compare total annual receipts per the Town Clerk's cashbook with the Town's general fund general ledger revenue records for the following:

	Per Clerk Cashbook	Per Town General Ledger	Variance
Motor Vehicle Permits	<u>844469.41</u>	<u>844469.41</u>	<u>0</u>
Boat registrations	<u>n/a</u>	<u>n/a</u>	
Dog licenses	<u>660.50</u>	<u>660.50</u>	<u>0</u>
Marriage licenses	<u>1500.00</u>	<u>1500.00</u>	<u>0</u>
Other (describe) <u>St-NH Decals</u>	<u>12067.50</u>	<u>12067.50</u>	<u>0</u>
Other (describe) <u>On Line Reg Fees</u>	<u>329.75</u>	<u>329.75</u>	<u>0</u>
Other (describe) <u>Vital Records</u>	<u>2516.75</u>	<u>2516.75</u>	<u>0</u>
Other (describe) <u>Other Misc</u>	<u>720.50</u>	<u>720.50</u>	<u>0</u>

If variances exist, explain cause:

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2 Select a deposit reported in the Town Clerk's cash book:

<u>Date Selected</u>	<u>Amount</u>
<u>02/23/21</u>	<u>32720.50</u>

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
A Does the date and amount match an actual bank statement deposit?	<u>X</u>	<u>  </u>	<u>  </u>
B Does the breakdown of cash and checks as reported in the cashbook match the actual bank deposit ticket?	<u>X</u>	<u>  </u>	<u>  </u>
C Do the entries in the cashbook for the date selected actually total (foot) the amount of the above deposit?	<u>X</u>	<u>  </u>	<u>  </u>
D Select five entries in the cashbook for the above deposit and trace to the actual file of paid permits. Does all the information in the cashbook agree with the actual paid permits?	<u>X</u>	<u>  </u>	<u>  </u>



	<u>Yes</u>	<u>No</u>	<u>N/A</u>
3 Randomly select five paid permits from the file of paid permits and trace to corresponding entries in the cash book. Does all the information in the cashbook agree with the actual paid permits?	<u>X</u>	___	___
4 Obtain bank statements (if applicable) for three random months:			
Months selected: _____	___	___	<u>X</u>
Were all disbursements made during these three months payable to the Town or the State?	___	___	<u>X</u>
Were remittances to the Town/State made timely?	___	___	<u>X</u>
Were bank statements reconciled to cashbook balances?	___	___	<u>X</u>

**Town of Bartlett has two checks issued when registering vehicles  
one is payable to Town of Bartlett and the second is payable to State of NH-DMV**

**Observations - Part 5. Town Clerk**

Comments on procedures or areas of weakness:

**Town clerk maintains records utilizing excel spreadsheets for all activities with the exception of NH DMV motor vehicle permits.**

Recommendations:

**Town of Bartlett should consider purchasing software that integrates the activities of the town clerk with the financial records of the town.**

Town Clerk section completed by:

Date: 11/15/2022



**Becky Jefferson, Locally Elected Auditor (appointed)**

**Part 6. Library (if applicable)**

**Questions** **Yes** **No** **N/A**

1 Summarize all bank accounts controlled by the Library:

<u>Name of Bank</u>	<u>Type of Account (checking, savings, etc.)</u>	<u>Year-End Reconciled Balance</u>
<u>TD Bank - Bartlett Public Libr</u>	<u>Checking</u>	<u>3254.59</u>
<u>TD Bank - BPL Constr Renov</u>	<u>Checking</u>	<u>35112.99</u>
<u>TD Bank - Libr Trustees History</u>	<u>Money Market</u>	<u>20063.38</u>
<u>TD Bank - Bartlett Public Libr</u>	<u>Money Market</u>	<u>16005.58</u>

2 Do monthly bank statements end the last day of each month? X \_\_\_\_\_

If yes, are bank statements reconciled to the library's general ledger records monthly? X \_\_\_\_\_

3 Is a general ledger other than the bookkeeping records maintained to track all receipt and disbursement activity for all library bank accounts? X \_\_\_\_\_

If yes, who maintains the general ledger? Jacalyn Egan Treasurer  
Name/position

4 Who reconciles the bank accounts? Jacalyn Egan Treasurer  
Name/position

5 Who is authorized to sign checks? Jacalyn Egan Treasurer  
Name/position

6 Who approves invoices for disbursement (Name/position)?  
Kathy VanDeursen Library Director

7 Document sources of library revenues/receipts (ex. fines, copier revenue):  
Town Appropriation, Donations, Copier Fees, Lost Books  
\_\_\_\_\_  
\_\_\_\_\_

8 Document how year-end trust funds are invested:

	<u>Number of actual bank accounts</u>
Checking account	<u>2</u>
Passbook accounts - Money Market	<u>2</u>
Certification of deposit	_____
Other (describe: _____)	_____
Other (describe: _____)	_____

**Part 6. Library Testing (if applicable)**

- |   |            |           |            |
|---|------------|-----------|------------|
|   | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
| 1 Do the amounts reported as expended/transferred by the Town to the Library match the Library's receipt/revenue records? | <u>X</u>   | _____     | _____      |

Per Town General Ledger Expenditure or Transfer	Per Library General Ledger Receipt or Revenue	<u>Variance</u>
<u>46700</u>	<u>46700</u>	<u>0</u>

If variances exist, explain reason:

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- |  |          |       |       |
|--|----------|-------|-------|
| 2 Do all year end Library general ledger cash balances match corresponding bank reconciliations? | <u>X</u> | _____ | _____ |
|--|----------|-------|-------|

- 3 Select a random sample of five disbursements from the Library general ledger and trace to supporting vendor invoices.

<u>Date</u>	<u>Check Number</u>	<u>Vendor</u>	<u>Amount</u>
<u>05/05/21</u>	<u>185</u>	<u>Porter Office</u>	<u>9.35</u>
<u>09/27/21</u>	<u>209</u>	<u>Consolidated Communications</u>	<u>66.34</u>
<u>10/27/21</u>	<u>212</u>	<u>Baker &amp; Taylor</u>	<u>445.57</u>
<u>12/06/21</u>	<u>219</u>	<u>New York Times</u>	<u>208.00</u>
<u>12/16/21</u>	<u>222</u>	<u>Follett School Solution</u>	<u>754.43</u>

- |   |          |       |       |
|---|----------|-------|-------|
| Were all of the above traceable and in agreement with the actual vendor invoices? | <u>X</u> | _____ | _____ |
|---|----------|-------|-------|

If no, explain:

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- |  |          |       |       |
|--|----------|-------|-------|
| 4 Do other disbursements reported in the library general ledger appear to be for library purposes? | <u>X</u> | _____ | _____ |
|--|----------|-------|-------|

**Observations - Part 6. Library**

Comments on procedures or areas of weakness:

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Recommendations:

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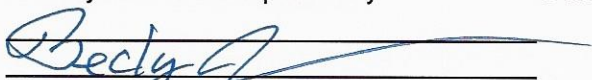
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Library section completed by:                      Date: 11/15/2022

  
Becky Jefferson, Locally Elected Auditor (appointed)

TOWN OF BARTLETT  
SUPERVISORS OF THE CHECKLIST  
56 TOWN HALL ROAD  
INTERVALE, NH 03845  
(603) 356-2950

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**LETTER OF APPOINTMENT**

\*\*\*\*\*

The Town of Bartlett Supervisors of the Checklist do hereby appoint

**BECKY JEFFERSON**

To the position of

**TOWN AUDITOR**

For the term

**November 1, 2022 - March 14, 2023**

For the purposes of performing any audit duties due to the withdrawal by Vachon & Clukay to perform the annual audit due to staffing issues.

Given under our hands and seals this 3 day of November 2022.

Supervisors of the Checklist

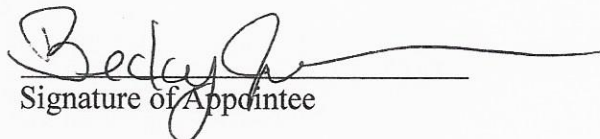






I hereby accept this appointment.

Date 11/3/2022

  
Signature of Appointee


TOWN OF BARTLETT  
OFFICE OF THE SELECTMEN  
56 Town Hall Road  
Intervale, NH 03845  
(603) 356-2950  
Website: [www.townofbartlettnh.org](http://www.townofbartlettnh.org)

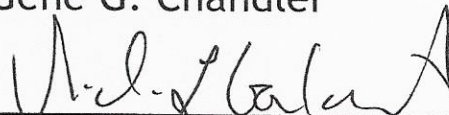
**LETTER OF ACCEPTANCE**  
**TOWN AUDIT**


The Board of Selectmen of the Town of Bartlett, NH hereby accept the completed audit as prepared by the locally appointed Auditor Becky Jefferson for the fiscal year January 2021-December 2021.

Given under our hands and seals this 16<sup>th</sup> day of November 2022.

Board of Selectmen:

  
\_\_\_\_\_  
Gene G. Chandler

  
\_\_\_\_\_  
Vicki L. Garland

  
\_\_\_\_\_  
August D. Vincent