

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

November 18, 2024

Town of Bartlett Selectmen:

The Town of Bartlett audit has been completed for the period beginning January 1, 2023 and ending December 31, 2023.


This audit only pertains to the fiscal year indicated. In this process, the last month of the prior fiscal year ending 12/31/22 was reviewed to verify beginning balances for January, 2023.

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.

I want to thank the following people Mary Miller, Lynn Jones, Cheryl Nealley, Jean Mallett, William Fabrizio, Jackie Egan, and Kathy VanDeursen for their willingness to meet with me and have everything available that was needed for to complete the audit for their departments.

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, 2023.

Respectfully


Becky Jefferson
Locally Elected Auditor

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

4 Do debits equal credits in the general ledger trial balance?

Yes

X

No

N/A

5 Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?

X

6 Are the following activities maintained as separate funds in the general ledger (if applicable)?

General Fund

X

Water activity

X

Sewer activity

X

Library activity

X

Trustees of trust funds

X

School grants

X

School lunch

X

Revolving Funds (identify: _____)

X

Other (ident **Bartlett/Jackson Transfer Station**

X

Other (identify: _____)

Other (identify: _____)

Other (identify: _____)

Yes

No

N/A

7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?

X

How often are they reconciled?

X Monthly
 _____ Quarterly
 _____ Annually

8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?

X

9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

X

Control unused check stock?

X

Prepare bank reconciliations?

X

Handle incoming receipts?

X

10 Does the general ledger track receivable balances for:

Property taxes?

X

Unredeemed taxes?

X

Water?

X

Sewer?

X

Other (identify): _____

X

11 Does the general ledger track accounts payable?

X

12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?

X

How often?

_____ Monthly
 _____ Quarterly
X Annually

13 Does the general ledger system provide budget versus actual expenditure reports?

X

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>X</u>	<u> </u>	<u> </u>
If yes, are they approved by anyone other than the	<u>X</u>	<u> </u>	<u> </u>
Name and title of person who approves: _____			
	<u>Selectmen</u>		
15 Are computer back-ups of the general ledger performed?	<u>X</u>	<u> </u>	<u> </u>
How often?			
_____ X _____			
	Daily		
_____	Weekly		
_____	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:

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:

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:

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: 11/18/24


Becky Jefferson, Locally Elected Auditor

Part 2. Treasurer/Cash

Questions

Yes No N/A

1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?

X

If no, explain:

2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank?

X

If no, explain:

3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts?

X

If no, explain:

4 Do month-end cash book balances match actual bank reconciliation balances?

X

If no, explain:

5 Are monthly bank statements as of the last day of the month?

X

6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?

X

If no, explain:

7 Who prepares bank reconciliations?

Jean Mallett

Treasurer

Name

Title

8 Are monthly bank reconciliations documented, signed, and retained?

X

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?

Mary Miller	Bookkeeper
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?

Jean Mallett	Treasurer
Name	Title
Name	Title
Name	Title

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

Jean Mallett	Treasurer (must sign check)
Name	Title
Gene Chandler	Selectmen
Name	Title
Vicki Garland	Selectmen
Name	Title
Ronald Munro	Selectmen
Name	Title

13 Do any signature stamps exist?

_____ X _____

If yes, are they stored in a secure location?
Are there procedures in place for its use?

_____ _____ X
_____ _____ X

14 Is a check signing machine used?

_____ X _____

If yes, is it locked and the key stored in a secure location?
Who has access to the signature stamp or machine?

_____ _____ X
_____ _____ 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 _____

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

Yes No N/A

- 17 Are undeposited receipts held in a secure location?

	<u>X</u>		
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- 18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records?
(if applicable)
Is that documented?

	<u>X</u>		
	<u>X</u>		

- 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records?
(towns only)
Is that documented?

	<u>X</u>		
	<u>X</u>		

- 20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records?

Is that documented?

	<u>X</u>		
	<u>X</u>		

- 21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII?

	<u>X</u>		
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- 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>Town Bartlett Road</u>	<u>Selectmen</u>	<u>X</u>	_____
<u>Sites & Facilities</u>	<u>Selectmen</u>	<u>X</u>	_____
<u>Town Square</u>	<u>Selectmen</u>	<u>X</u>	_____
<u>Old Village Landfill</u>	<u>Selectmen</u>	<u>X</u>	_____
<u>Conservation</u>	<u>Selectmen</u>	<u>X</u>	_____

Part 2. Treasurer/Cash Testing

Year End Bank Reconciliations

Yes No N/A

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>06/12/23</u>	<u>001692-01</u>	<u>\$ 42531.68</u>	<u> Y </u>
Vendor	<u>09/03/23</u>	<u>001707-01</u>	<u>\$ 382355.53</u>	<u> Y </u>
Payroll	<u>03/03/23</u>	<u>001407-02</u>	<u>\$ 27819.07</u>	<u> Y </u>
Payroll	<u>12/29/23</u>	<u>001451-02</u>	<u>\$ 24021.02</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>01/27/23</u>	\$ <u>14128.00</u>	<u>Y</u>
<u>03/23/23</u>	\$ <u>51497.16</u>	<u>Y</u>
<u>09/25/23</u>	\$ <u>53376.93</u>	<u>Y</u>
<u>12/27/2023</u>	\$ <u>486278.82</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.

Do all year end general ledger cash balances match corresponding bank reconciliations?

<u>Yes</u>	<u>No</u>	<u>N/A</u>
<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>5/26/23</u>	<u>33723 Yield Tax Escrow</u>	<u>Town of Bartlett</u>	<u>1673.97</u>
<u>5/26/23</u>	<u>33721 Old Village Landfill</u>	<u>Sanborn, Head Assoc</u>	<u>15045.76</u>
<u>6/12/23</u>	<u>33781 Old Village Landfill</u>	<u>Sanborn, Head Assoc</u>	<u>42531.68</u>
<u>7/17/23</u>	<u>33870 Old Village Landfill</u>	<u>Sanborn, Head Assoc</u>	<u>50338.54</u>
<u>8/14/23</u>	<u>33947 Old Village Landfill</u>	<u>Sanborn, Head Assoc</u>	<u>17194.18</u>

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

Recommendations:

Treasurer section completed by:

Date: 11/18/24



Becky Jefferson, Locally Elected Auditor

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.)			
<u>Avitar</u>			
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:			
<input checked="" type="checkbox"/> Daily Note-Daily during tax season			
<input checked="" type="checkbox"/> Weekly			
<input type="checkbox"/> Monthly			
<input type="checkbox"/> 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 Treasurer</u>			
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?			
<input checked="" type="checkbox"/> Daily			
<input type="checkbox"/> Weekly			
<input type="checkbox"/> Monthly			
Are the backups stored off site?	<u>X</u>		
8 Is there a deputy?	<u>X</u>		
Name of Deputy?			
<u>Taeri Lyn</u>			

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

- | | | | |
|--|------------|-----------|------------|
| | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
| 11 Does the Tax Collector maintain any bank accounts? | _____ | <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> | _____ | _____ |

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?

X

B Tax commitments proven to actual warrants approved by the governing board (e.g., Board of Selectmen) for each type of tax on the MS-61 report (e.g., property taxes, yield taxes, water/sewer)?

X

C Abatements proven to list of actual abatements issued?

X

D Remittances (collections) proven to general ledger receipt records?

X

E Conversion to lien amounts proven to list of actual liens taken?

X

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.

X

G Ending uncollected receivable balances proven to actual list of receivable accounts?

X

H Have all prior year uncollected property taxes receivable been lienied?

X

If no, why? _____

I Do total debits on page 1 of the MS-61 agree with total credits on page 2 of the MS-61?

X

Cash Out Records

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

03/15/23

27517.02

Date Selected

Deposit Amount

A Does the above selected remittance form document include the following?:

Date?

X

Breakdown of receipts by type and levy year?

X

Breakdown of currency and checks?

X

A total of the receipts?

X

Signature of preparer?

X

Signature of reviewer?

X

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
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?	<u>X</u>	_____	_____
Breakdown of currency and checks?	<u>X</u>	_____	_____
Total receipts?	<u>X</u>	_____	_____
C For the day selected, is the total receipt amount/deposit in agreement with an actual deposit reported on a bank statement?	<u>X</u>	_____	_____
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?	<u>X</u>	_____	_____

Abatements

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

___	4/5/23 Frederick/Jennifer Astrauskas	3150.18
Date	Taxpayer	Amount
___	4/5/23 Brian/Katherine Murphy	195.12
Date	Taxpayer	Amount
___	4/26/23 William/Ruth Fabrizio	342.73
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

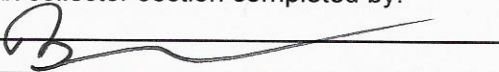
Observations - Part 3. Tax Collector

Comments on procedures or areas of weakness:

Recommendations:

Tax collector section completed by:

Date: 11/18/24



Becky Jefferson, Locally Elected Auditor

Part 4. Trustees of Trust Funds (if applicable)

Questions

Yes No N/A

1 Do the Trustees maintain individual historical records for each trust fund? X

2 Have the Trustees reviewed and adopted an investment policy? (RSA 31:25) X

Selectmen have approved policy for trust funds

3 Document how year-end trust funds are invested:

Table with 2 columns: Description, # of Actual Bank Accounts. Rows include Checking account (0), Passbook accounts (10), Certificates of deposits (2), and three Other categories (0 each).

Incl Money Markets

4 Do Trustees maintain journal accounting records to track all receipt and disbursement activity? X

5 Were disbursements based only on approved vouchers? X

6 Were disbursements made to individuals or organizations other than the municipality? X

If yes, explain: [Blank lines for explanation]

7 Document who prepares the MS-9 and MS-10 forms:

William Fabrizio Name Trustee Title

8 Have Trustees of trust funds reviewed and approved the MS-9 and MS-10 forms? X

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

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?

Yes No N/A

X

If no, explain:

6

Were "end of year fair value" balances of the MS-10 proven to bank statements and/or investment portfolio reports?

X

If no, explain:

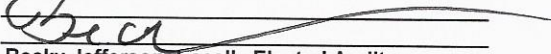
Observations - Part 4. Trustees

Comments on procedures or areas of weakness:

Recommendations:

Trustees section completed by:

11/18/24


Becky Jefferson, Locally Elected Auditor

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? Note: Motor vehicle permits filed by number	___	<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:

	<u>Per Clerk Cashbook</u>	<u>Per Town General Ledger</u>	<u>Variance</u>
Motor Vehicle Permits	846426.74	846426.74	0
Boat registrations	n/a	n/a	
Dog licenses	586.00	586.00	0 0
Marriage licenses	1450.00	1450.00	0
Other (describe) <u>St-NH Decals</u>	11907.50	11907.50	0
Other (describe) <u>On Line Reg Fees</u>	342.00	342.00	0
Other (describe) <u>Vital Records</u>	1774.00	1774.00	0
Other (describe) <u>Other Misc</u>	1120.75	1120.75	0

If variances exist, explain cause:

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

	<u>Date Selected</u>	<u>Amount</u>	<u>Yes</u>	<u>No</u>	<u>N/A</u>
	10/30/23	9326.00			
A Does the date and amount match an actual bank statement deposit?			X	—	—
B Does the breakdown of cash and checks as reported in the cashbook match the actual bank deposit ticket?			X	—	—
C Do the entries in the cashbook for the date selected actually total (foot) the amount of the above deposit?			X	—	—
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?			X	—	—

	<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: 11/18/24



Becky Jefferson, Locally Elected Auditor

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>
TD Bank - Bartlett Public Libr	Checking	1927.07
TD Bank - BPL Constr Renov	Checking	20690.78
TD Bank - Libr Trustees History	Money Market	20504.54
TD Bank - Bartlett Public Libr	Money Market	28578.67

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?

Jacky Egan Treasurer
Name/position

4 Who reconciles the bank accounts?

Jacky Egan Treasurer
Name/position

5 Who is authorized to sign checks?

Jacky 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	2
Passbook accounts - Money Market	2
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 <u>Transfer</u>	Per Library General Ledger Receipt or <u>Revenue</u>	<u>Variance</u>
<u>50000</u>	<u>50000</u>	<u>0</u>

If variances exist, explain reason:

- | | | | |
|--|----------|-------|-------|
| 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>01/11/23</u>	<u>281</u>	<u>Park Street Foundation</u>	<u>836.00</u>
<u>03/19/23</u>	<u>Electronic</u>	<u>Chase Card Services</u>	<u>1195.83</u>
<u>05/09/23</u>	<u>297</u>	<u>Baker & Taylor</u>	<u>458.55</u>
<u>12/14/23</u>	<u>324</u>	<u>New York Times</u>	<u>286.00</u>
<u>12/14/23</u>	<u>326</u>	<u>Blackstone Publishing</u>	<u>40.00</u>

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

If no, explain:

- | | | | |
|--|----------|-------|-------|
| 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:

Recommendations:

Library section completed by:

Date: 11/18/24



Becky Jefferson, Locally Elected Auditor
