

## AUDITORS' REPORT

The Auditing Committee takes this opportunity to announce the resignation of Jim Meskun after having served the town with dedication for seven years as an auditor. Jim's resignation was tendered so that he could have more time for other interests. He remains as Chairman of the Veterans Committee. Mike Caslin was recommended and appointed by the Selectboard to complete Jim's term. Mike accepted with enthusiasm and is making a fine contribution.

There have been a number of changes during the past fiscal year which have required the attention of the Auditing Committee. A substantial amount of time and effort have been spent on reviewing the cemetery records from 2003 to the present time. The auditors have examined death certificates, burial permits, plot/lot sales records, corner marker records, and treasurer's detailed transaction reports. Due to deficiencies found in recordkeeping, the auditors have submitted a list of recommendations to the Selectboard and forwarded to the Cemetery Committee to remedy the situation. Cemetery information should be brought up to date, to facilitate its availability to and use by the public. The Cemetery Committee is currently working hard on this effort.

Monthly bank statements continue to be reconciled by the Auditing Committee and are found to be in order. Due to time limitations, created by consultant delays in converting systems, a random examination of invoices and warrants of approximately 40% of the total transactions was done. The fact that invoices were coded with old chart-of-account numbers, and the detailed transaction report was printed with new chart-of-account numbers, required the conversion of numbers to check invoices. This situation is a one-time process due to the change in accounting systems which is mentioned in several other parts of this Town Report. From our partial review of the invoices and reconciliation of bank statements, the Town books are in good order.

Our job has been made easier thanks to the cooperation and assistance of our new Town Administrator, our Town Clerk, our Town Treasurer, and Marlene Barriere for her talent in the preparation of the Town Report cover.

Respectfully submitted

Robert Holmes, Chair

### PROFESSIONAL AUDIT RESERVE FUND Balance Sheet, June 30, 2009

#### ASSETS

Professional Audit Reserve .....	\$4,147.02
<b>Total Assets</b> .....	<b>4,147.02</b>

#### LIABILITIES

<b>Total Liabilities</b> .....	<b>0.00</b>
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#### FUND BALANCE

Fund Balance .....	4,112.75
Total Prior Years Fund Balance.....	4,112.75
Fund Balance Current Year .....	34.27
<b>Total Fund Balance</b> .....	<b>4,147.02</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$4,147.02</b>