

Shrewsbury Board of Auditors
Public Meeting, February 23, 2021

Note: These minutes are unofficial until approved by the Board of Auditors at the next meeting.

The Shrewsbury Board of Auditors convened remotely for a publicly warned meeting on February 23, 2021 at 9:05 via the Google Meet internet program. Present were board members Rich Biziak (chair), Sandy Bragg and Lee Wilson.

The agenda was approved with no additions.

The minutes of the January 23, 2021 meeting were approved as read.

Rich Biziak was unanimously reelected chair.

No members of the public were present.

The annual report was reviewed.

- In response to comments at the annual information meeting, column headers will be added to the second page of the table of contents to identify page numbers and article numbers. In addition, Sandy suggested the following comment be placed at the bottom of page 2 noted by an asterisk in the header: "To reference the relevant report associated with a warned item, find the warning article number in the first column above and then the associated page number."
- Rich noted slight differences in location titles of the various reports because some are included in a header and some are not.
- An audit copying error in the Shrewsbury Historical Society financial report will need to be referenced in the 2021 annual report.
- We will attempt to standardize the reporting of delinquent taxes by the treasurer, delinquent tax collector and selectboard.
- Rich will discuss with the selectboard issuing the annual report digitally with a reduced number of printed copies.

2021 audit and annual report schedule

- Key dates were reviewed from a schedule prepared by Rich.
- It was agreed to do a combined 1st and 2nd quarter audit in August.
- Grand list auditing procedures were refined by Rich to focus on grand list names and addresses compared to property transfer forms, a 10% audit of the grand list through taxes paid, and billed grand list changes from one year to the next.
- Lee will be working with Rich on auditing transfer station punch card sales and receipts at the end of every quarter and will also assist Rich when necessary with ongoing grand list auditing tasks throughout the year.

The meeting was adjourned at 10:03

Respectfully submitted,
Lee Wilson