

**Shrewsbury Board of Auditors
Public Meeting, January 16, 2026**

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

The Shrewsbury Board of Auditors convened at the Shrewsbury Town Offices for a publicly warned meeting on January 16, 2026, at 10.02 am. Present were board members Michelle Greene, Chair, David Mosher and Sandy Bragg.

The warned agenda was approved and the minutes of the 11-5-25 meeting were approved with no amendments. Sandy noted that a copy of the 2025 internal controls checklist has been received.

The third quarter audit was discussed. Michelle indicated that the audit of the transfer station tickets has been deferred until year end. There were no other issues with the third quarter audit.

Regarding the year-end audit and town report, Sandy will follow up with town officers who have not yet provided reports and/or financials due on 1-16-26. David indicated that he will be unavailable after 1-23-26 so the remaining duties associated with the fourth quarter audit and town report previously assigned to him were reassigned, except for his work on delinquent taxes, elected officials and review of the as-reported out-of-town reports. Sandy will be auditing the financials of all the town organizations supported by the town. Michelle will purchase a copy of the publication software recommended by Rich Biziak for production of the town report. The fourth quarter audit is expected to begin 1-23-26.

Sandy reported that he has integrated the parcel-level data for the lodged grand list provided by the town assessor, making manual entry of the data unnecessary. There were extensive additions to the grand list, largely reflecting parcels owned by federal, state and town authorities. Michelle will set up a follow-up meeting with Rich Biziak to discuss the next steps in the grand list analysis and whether there might be procedural implications associated with the recent additions to the grand list.

Sandy reported that the dedication and photo for one of the town report dedicatees has been received while the other dedication is still pending. A potential dedicatee for next year was discussed. Regarding photos for the town report, Sandy will review the past year's Times of Shrewsbury for potential photos while Michelle reaches out to Kristin Cimonetti for school photos. Once the potential photos have been collected, each auditor will be asked to identify the photos they believe should be prioritized for inclusion in the town report.

The meeting was adjourned at 11.10 am.

Respectfully submitted,

Sandy Bragg