

Shrewsbury Board of Auditors
Public Meeting, March 23, 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 March 23, 2026, at 10.03 am. Present were board members Michelle Greene, Chair and Sandy Bragg (via Zoom). Also attending was Michael Lauri (via Zoom).

The warned agenda was approved and the minutes of the 1-16-26 meeting were approved with no amendments.

Given Mike Lauri's interest in filling the open auditing role, an appointment request will be made to the Selectboard at its next meeting on April 1st, 2026. Although Mike is a Shrewsbury property owner and taxpayer, he is not a full-time resident so the request to the Selectboard will be that he be appointed with the title of Assistant Auditor with the same compensation as an elected auditor.

Michelle was reappointed as Chair of the Board of Auditors.

The board reviewed the most immediate proposed procedure changes arising from the preparation of the 2025 town report. Proposed procedure changes pertaining to the year-end audit were deferred to a later time. It was agreed that the board should propose a number of changes to the way transfer tickets are handled, specifically: 1) that Pierce's Store should store the transfer station tickets allotted to it in a distinct and separate container accessible to the person manning the register; 2) that the town clerk keep a record of transfer ticket sales made at the town offices in an Excel worksheet; and 3) that the transfer station administrator take steps to ensure tickets allotments to Pierce's and the town offices be distributed in a sequence consistent with their numbering. Michelle plans to follow up on these recommendations. It was also agreed that existing procedures which solely duplicate general ledger information in separate worksheets were superfluous.

The schedule of audit activities for 2026 was reviewed. The decision was made to combine the first quarter and second quarter audits. The specific date in August for the next auditors' meeting and the beginning of the first half audit will be determined closer to the time. It was agreed that it would be ideal if Mike were in Shrewsbury for at least part of the first half audit, even though much if not most of the work can be done remotely.

Michelle will review the quarterly tasks she currently conducts and separately propose which ones should be shared with Mike. It was decided that Mike's training for auditing duties will be conducted during the first half audit. Michelle planned to forward to Mike materials providing background information about the town auditor role.

Sandy reviewed his summary of the meeting that he and Michelle had with the town assessors regarding the audit of the grand list. The grand list audit will be discussed further in the August meeting.

The meeting was adjourned at 11.25 am.

Respectfully submitted,

Sandy Bragg