

**East Montpelier VT Town Auditors
Annual Organizational Meeting
Tuesday, April 25, 2016, 2:00 p.m.
at the Municipal Office Building**

DRAFT
MINUTES

Called to Order at 2:00 p.m.

Present: Town Auditors Dave Grundy, Florence Morse, Deborah Fillion;
Treasurer Don Welch joined second half of meeting

Grundy moved to approve the minutes of the February 1, 2017 meeting;
seconded by Fillion. Vote passed.

Grundy moved to elect Fillion as chair; motion seconded by Morse. Vote passed.

Board members reviewed general role and procedures of the Town Auditors.

Morse asked about incompatible offices (specifically as the spouse of a Cemetery Commissioner). Fillion referred to VLCT's chart (attached) and found no incompatibility. To avoid any appearance of conflict, Fillion and Grundy will audit Cemetery accounts.

NOTE: Statute 17 V.S.A. § 2647 appears to have been amended to include Cem Comm...see attached.

Accounts Payable (AP) and Payroll (PR) Warrants — Grundy will continue to test AP warrant periodically (every quarter) before the Selectboard signs off on payment. Grundy will also do a quarterly review of PR warrants.

Tax Administration (TA) and Annual Town Report — Fillion will continue to reconcile TA, including monthly delinquent tax collections, and take primary responsibility to gather information and to produce page proofs and printer-ready files for the town report.

Cash Receipts (CR) and Bank Statement Reconciliation — Morse, appointed to seat vacated when Cherie Staples' term of office ended, will take over this task. Treasurer Don Welch was asked to join the meeting to discuss the regular procedure. Morse was introduced to the town bookkeeping system and got started on the task during the meeting, and continued to work with Welch and Fillion after the meeting adjourned. Staples stopped by and offered to review her process with Morse in early May.

Meeting adjourned at 4:30 p.m.
Minutes taken by D. Fillion

**APPENDIX 5
CHART OF INCOMPATIBLE OFFICES**

Can a Person Hold Both of These Offices?	Auditor	Selectperson	School Director	Town Manager	Town Treasurer	Election Official & Candidate (Australian Ballot)	Election Official & Candidate (Not Australian Ballot)	School District Employee ¹	Spouse
Auditor	—	No	No	No	No	No, If Opposed	No	Yes	3
Selectperson	No	—	Yes	No	No	No	No	Yes	
School Director	No	Yes	—	No	No	No, If Opposed	No	No	
Town Manager	No	No	No	—	No	No	No	Yes	
Town Treasurer	No	No	No	No	—	No, If Opposed	No	Yes	
Town Clerk	No	Yes	Yes	No	Yes	Yes	No	Yes	
Assist. Town Clerk	No	Yes	Yes	No	Depends ²	N/A	N/A	Yes	
Town Agent	Yes	No	No	No	Yes	No, If Opposed	No	Yes	
First Constable	No	No	No	No	Yes	Yes	No	Yes	
Road Commissioner	No	Yes	Yes	No	Yes	No, If Opposed	No	Yes	
Trustee of Public Funds	No	Yes	Yes	No	Yes	No, If Opposed	No	Yes	
Lister	Yes	No	Yes	No	Yes	No, If Opposed	No	Yes	
Tax Collector, Current	No	No	No	Yes	Yes	No, If Opposed	No	Yes	
Tax Collector, Delinquent	No	No	No	Yes	Yes	No, If Opposed	No	Yes	
Grand Juror	Yes	Yes	Yes	No	Yes	No	No	Yes	
Inspector of Elections	Yes	Yes	Yes	No	Yes	Yes	No	Yes	
Justice of the Peace	Yes	Yes	Yes	No	Yes	Yes	No	Yes	

1 Within same supervisory union.
2 See 24 V.S.A. § 1622.
3 A spouse of a town clerk, town treasurer, selectperson, trustee of public funds, town manager, water commissioner, sewer commissioner, first constable, road commissioner, collector of current or delinquent taxes, or town school district director, or any person who assists any of these officers may not be an auditor. 17 V.S.A. § 2647.

NOTE: The chart above appears in the VLCT Selectboard Handbook published April 2006. Unfortunately, the statute has been amended to include Cemetery Commissioner. Full text is attached. Here's an excerpt:

Chapter 055 : Local Elections
Subchapter 002 : Town Meetings And Local Elections In General
(Cite as: **17 V.S.A. § 2647**)

§ 2647. Incompatible offices

(a)(1) An auditor shall not be town clerk, town treasurer, selectboard member, first constable, collector of current or delinquent taxes, trustee of public funds, town manager, road commissioner, water commissioner, sewage system commissioner, sewage disposal commissioner, cemetery commissioner, or town district school director; nor shall a spouse of or any person assisting any of these officers in the discharge of official duties be eligible to hold office as auditor.

(2) A selectboard member or school director shall not be...