

**JOURNAL ENTRY POLICY**  
**Town of East Montpelier**

**PURPOSE.** The purpose of this policy is to provide oversight to the preparation and execution of journal entries.

**PROCESS.** The Town Administrator will review and signify approval by signature of any journal entry prior to its execution by the Town Treasurer.

The documents will be available to the elected and external auditors in hard copy and digital form.

The foregoing Policy is hereby adopted by the Selectboard of the Town of East Montpelier, Vermont, this 11<sup>th</sup> day of April 2016 and is effective as of this date until amended or repealed.

*Seth B. Gardner*

Chairperson

*Carl Ettinger*

*James J. [unclear]*

*Kim Swasey*