

**TOWN AUDITORS**  
**TOWN OF EAST MONTPELIER, VT**

Minutes of Warned Meeting held Sunday, October 31, 2021 at 2:00 P.M.  
at the Municipal Office Building

Present: Town Auditors Deb Fillion, Ed Deegan, and Carla Occaso

- 1. Meeting convened:** 2:05 P.M. No public was present. No additions to the agenda.
- 2. Elect chair:** Ed motioned to elect Deb as chair; Carla seconded. Vote passed.
- 3. Approve Minutes:** Voted to approve minutes of meeting of the Town Auditors held on 1-30-2021, with one typographical correction.

**4. Work Assignments**

**Bank reconciliations:** FY21 external audit found an internal control deficiency: the Treasurer enters cash receipts, makes deposits, writes checks, and reconciles bank statements. To divide these duties, the recommendation was to have someone who does not sign checks do the monthly reconciliations, or at least to review them timely. Ed has been doing an annual review; going forward, he will review monthly.

**Warrant reviews:** Deb recently tested two accounts payable warrants and found an error requiring a General Journal entry and an internal control/segregation of duties weakness: Treasurer was authorizing payment on some invoices. With the anticipated transition to a new Treasurer and Assistant Treasurer, Carla will do regular reviews of warrants. All three members of the board are available to meet at 5 pm on 11/15 for a working meeting to review protocols with a sample warrant.

**Town Report:** Deb will continue to be primarily responsible for gathering material, producing pages, and coordinating printing and distributing the annual town report.

**5. Meeting adjourned:** at 2:50 P.M.

*Minutes taken by Deb F.*

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**WARNING**  
**TOWN OF EAST MONTPELIER, VT**

**Meeting of the Town Auditors**  
Sunday, October 31, 2021 at 2:00 P.M.  
at the Municipal Office Building

This will be a short meeting held with Covid protocols (masks and social distancing) for the purpose of electing a chair, approving draft minutes, and assigning tasks for the review of current accounts of the town, as well as the production of the 172nd Annual Town Rport for Fiscal Year July 1, 2020 – June 30, 2021.