

Longmeadow Audit Committee
Minutes of the meeting of November 15, 2011

Members Present: Ernest Welker, Chair, Glenn Rosenberg, Vice Chair, James Shriver, Clerk, Christopher Boutin

Members Absent: None

Others Present: Paul Pasturzyk, Town Finance Director, and Thomas Scanlon, Partner, Scanlon Associates

Acceptance of Minutes: The minutes of the October 17, 2011 meeting were approved.

Consideration of possible areas for audit emphasis:

The committee expressed concerns and Mr. Pasturzyk reported on the current status of town IT personnel access, insurance policy, equipment inventory and disposal procedures and software licenses to the committee.

It was agreed that Scanlon Associates would check the purchase and inventory process for IT equipment in the upcoming audit.

Further discussion on school building financial procedures (i.e. bidding procedures, change order approval, overtime and other pay, etc.) were discussed and Mr. Scanlon reported that they would cover these issues in the normal audit process.

Mr. Rosenberg and Mr. Scanlon provided us with a list they considered the more important topics to give priority to the preparation of the town accounting/financial policies and procedure manual efforts.

Mr. Scanlon and Mr. Pasturzyk left the meeting at 5:42 pm.

As a result of the discussion a list of 7 issues was developed by the committee for Agreed Upon Procedures inclusion (see attachment).

Mr. Welker asked Mr. Boutin to develop reasons why these items should be pursued as a case for funding any increased cost for the next Town Meeting and 2013 AUP budget.

Committee membership: Mr. Welker asked the committee to consider whom we might ask to join us as our fifth committee vacancy member.

The meeting was adjourned at 6:22 pm.

Respectfully Submitted:

James Shriver, Clerk

Appendix: List of possible Agreed Upon Procedures

Possible Areas for Agreed Upon Procedures

1. Investigate process for allowing access to IT files and equipment for active personnel including removal of terminated employees from the system.
2. Investigate process for disposal of used IT equipment.
3. Investigate permit-processing process.
4. Investigate Vendor/Contractor management process.
5. Investigate Water/Sewer vs. other town public works balance of charges.
6. Investigate personal expense (i.e. travel etc.) process for proper control.
7. Investigate school activity fund process for proper oversight.