

MUNSON TOWNSHIP  
AUDIT COMMITTEE

Tuesday, September 9, 2014

The fiscal officer and all members of the audit committee attended the post audit conference for audit years 2012 and 2013 with State Auditors Mark Carnabuci and Bob Carpenter at 5pm prior to the Audit Committee meeting.

The meeting convened at 5:30pm with Chairman Irene McMullen and members Andy Bushman, Jim McCaskey, and Trevor Wilson present. The fiscal officer distributed information regarding the specific vendors requested by the Trustees, Chardon Welding, Chardon Auto Parts, Inc., and the Munson Fire Department.

In the post audit management letter, the State Auditors recommended that the Township establish a policy for the storage, use and distribution of personal information. During the post audit, the State Auditors gave the Audit Committee further clarification on protecting the confidentiality of personnel records. The policy should also address how information is stored on the computer and disbursed over the internet. The Committee asked Mrs. Toth to prepare a draft policy.

Mrs. Toth left the meeting to print a letter for the state auditors and in her absence the minutes were taken by Irene McMullen.

The Committee reviewed contract payments made to the Munson Fire Department. They also reviewed documentation for conference expenditures.

Andy Bushman moved and Trevor Wilson seconded to approve the December 11, 2012 minutes as written, with a unanimous vote. Motion carried.

Mr. Bushman explained the Payee Payment Register, and the committee reviewed the payment register for Chardon Welding. Mr. Bushman explained that he chose Chardon Welding, Chardon Auto Parts, and Munson Fire Department, so that both large and small vendors could be reviewed. Trevor Wilson spoke about accounting problems experienced by other townships and how Munson Township's procedures allow for double checking. Mr. Bushman discussed the purchases made to Chardon Welding and the invoices attached to the vouchers.

The Audit Committee reviewed payments made to Chardon Auto Parts. Mr. Bushman explained how this documentation differed because of the use of blanket certificates, and explained how the fiscal officer keeps track of blanket expenditures. Mr. Wilson asked about the road department's policies and how the road superintendent monitors monthly expenditures.


The post audit letter was discussed and reviewed and signed by the chair and fiscal officer.

Mrs. Toth reported on the July Budget Hearing. The Budget Commission recommended that the Township discontinue its practice of appropriating all of its funds as this gives the public a false idea of the actual budget. Only two of the townships appropriate all of their funds. Mr. Bushman disagreed and pointed out that this practice makes available funds more transparent to the public. The Treasurer was also concerned because the Township was budgeting more than its estimated resources. Mrs. Toth explained that the Township is spending accumulated inheritance tax money. Currently, the Township has funding for its operating needs and can approve or eliminate capital projects as budget constraints allow. She discussed reserve balance accounts, which can be used to set money aside for specific projects.

Andy Bushman moved and Jim McCaskey seconded to adjourn the meeting at 6:26pm, with a unanimous vote. Motion carried.

  
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Irene McMullen, Chairman (2014)

  
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James J. McCaskey, Chairman (2016)

Attest:   
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Judith Toth, Fiscal Officer