

ROXBURY AUDITOR MEETING
Minutes of October 17, 2023
9:11 AM – 10:15 AM
TOWN OFFICE

MEMBERS PRESENT: Chair Mathew Lipschutz and Arthur Smith

STAFF PRESENT: None

PUBLIC PRESENT: Rene Bouchard

1. Matthew Lipschutz called the meeting to order at 9:11 a.m. and an agenda was provided to the public present.
2. The initial restructuring of the composition of the Roxbury Town Auditors, began with the nominations and the appointments of the two town auditors, with Matthew Lipschutz as Chair and Arthur Smith as Co-Chair, with a third sought to be in compliance with 17 V.S.A. § 2651b.
3. Plans for upcoming meetings were discussed with first considerations given to whether all informal meetings needed to be warned when no official actions were to be taken. An agreement was reached that informal workings sessions did not need to be noticed in order to be in compliance with open meeting mandates. Arthur agreed to contact the VLCT to obtain further information about how those terms, “informal work” and “formal actions,” should be understood. It was discussed that Matthew had been the sole auditor since the departure of two auditors and that regularly scheduled informal meetings should occur twice a month; Tuesdays were recommended. These meetings will be warned as required by law.
4. A discussion of the process for the town report was advanced with references to pp. 18-21 in the Handbook for Locally Elected Auditors. A model format was discussed and to be sought for the Town Report from the VLCT. Anne Maxham was to be contacted for advice and feedback. Both Tammy Legacy, the town clerk, and Anne were both to be contacted to assist with the Internal Control Questionnaire, Appendix A in the Handbook. Tammy stated that Roxbury did not have a procedures manual for reference at this time. Given the size of the town and the limited staffing, the straight forward procedures in place have been understood as sufficient. A Town Audit is mandated for 2024, annual reviews are conducted, but they are not to be understood as official town audits.
5. Matthew explained to Arthur the financial documents used for reconciliation of town clerk and town treasurer financial reporting. Those documents were reviewed.
6. Under OTHER BUSINESS a member of the public, Rene Bouchard asked the auditors how to obtain information about an ARPA expense of \$1,710. This is not a question posed by the Town Auditors for auditing purposes, but that process of obtaining that information will be sought and conveyed to Rene. The RFL Board of Trustees has regularly scheduled meetings. In those meetings, that ARPA information would have been reviewed, submitted to the Town, and then maintained by the Town. I will confirm this with that Board. In addition, it is unclear whether Rene is asking on behalf of the Select Board or in his public capacity when he asks whether Town Auditors need anything from the Select Board for the mandated Outside Audit for 2024. In his public capacity, we are unaware that the Select Board has any action pending on this issue, we sought no assistance from the Selectboard .
7. Matt adjourned the meeting at 10:15 a.m., with an informal working sessional to follow.

