

February 16, 2018 @ 7:00pm Internal Audit

Chairman Dave Hauser called the meeting to order. Supervisors present Jim Roach, Treasurer Dominic Henderson and clerk A. Anderson.

2017 Internal Audit minutes were reviewed. J. Roach made a motion to accept the minutes, D. Hauser seconded. Motion carried.

Results of the 2019 Budget meeting held on February 12, 2018 were reviewed. It was noted that the Fire Dept. wages & salaries and payroll taxes actual disbursement for 2017 and proposed for 2019 represented 21 months of expenses. Adjustments to this 2019 estimate will be reviewed by the Board at the scheduled Feb. 19th Levy meeting.

The Annual Treasurer's Financial Report draft copy was utilized by the board to review and select Test Receipts and Disbursements. The Board did random reviews of disbursements finding missing receipts with the Card Member Services (township credit card). Clerk will compile a list of missing receipts. There was discussion of eliminating the use of the credit card due to missing receipts and/or not receiving receipts at all, which results in abuse of the credit card usage. It was noted that there is no existing policy for the usage of the credit card at this time.

A review of previous minutes noted that there wasn't a pay rate set for work performed by fire mechanics. The Board determined that the Fire mechanic rate of pay will be \$18 per hour for future use. Discussion was held noting that for stronger internal control and to follow generally accepted accounting principles that all employees shall include the time of day for any hours seeking reimbursement as payroll expense of time sheets. This recommendation for improvement will be discussed by the Board at the next regular township meeting. A review of payroll noted there were several duplicate payments made to Fireman asking to be paid twice for the month of September 2017. These over payments will be corrected in the March 2018 payroll process.

2017 Year End Balances:

Receipts	\$698,545.31
Disbursements	545,020.72
Ending Balance	\$829,193.84

Treasurer's records balance with Bremer Bank and Clerks records agree with the treasurer's.

D. Hauser made a motion to adjourn the internal audit at 8:30pm, J. Roach seconded. Motion carried.

Respectfully Submitted,
Anna Anderson, Clerk