

MUNSON TOWNSHIP
AUDIT COMMITTEE

Tuesday, November 30, 2010

Chairman Andy Bushman opened the meeting at 6:30pm with members Todd Ray, Irene McMullen, and Trevor Wilson present. The minutes were taken by Township Fiscal Officer Patricia Bayer. The Pledge of Allegiance was recited.

Mr. Ray moved and Mrs. McMullen seconded to approve the September 16, 2009 minutes as written, with a unanimous vote. Motion carried.

Copies of the following materials were on the table for each committee member: Chart of Accounts for Fund Numbers, Chart of Accounts for Revenue Codes, active Revenue Accounts, a spreadsheet of receipts, expenditures, carryovers and inheritance collected for fiscal years 2005-2009, and fiscal year 2010, through July 31, 2010, the Cash Summary by Fund reports for fiscal years 2005 through 2009, and the Cash Summary by Fund report for fiscal year 2010 through July 31, 2010. Audit Committee chairman Andy Bushman discussed the materials.

Mr. Bushman passed out copies of the following materials: The Middlefield Banking Company July 31, 2010 bank statement, the July 2010 receipt register, and Revenue Status Reports as of July 31, 2010 in standard report format and in fund and revenue group format. He distributed copies of three July 2010 receipts: receipt 169-2010 for the second half real estate tax first advance, receipt 181-2010 for the second half real estate tax second advance, and receipt 195-2010 from Demilta Iron and Metal for receipt of scrap metals recycled by the road department. Mr. Bushman conducted a step-by-step review of the procedure for the receipts and where they appear in the reporting. Mrs. Bayer advised that tax payments were direct deposited into the township's account by the county auditor. Mr. Ray inquired how monies were handled that were received by the township staff.

Mr. Ray moved and Mrs. McMullen seconded to adjourn the meeting at 7:31pm, with a unanimous vote. Motion carried.

Andrew J. Bushman, Chairman

Patricia A. Bayer, Fiscal Officer