

**Greenvale Township
Board of Audit Meeting Minutes
Thursday, February 16, 2023**

Present: Supervisors Tony Rowan, Dave Roehl, and Chairman Charles Anderson;
Treasurer Wayne Peterson and Clerk Jane Dilley

Opening of the Meeting:

Chairman Anderson called the meeting to order at 6:00pm with the Pledge of Allegiance.

Approve Agenda: The purpose of the meeting is to conduct a Board of Audit and review the Township's financial records and claims for the calendar year 2022. The agenda was approved by motion from Roehl, seconded by Rowan. Motion passed 3-0.

Board of Audit: Clerk Dilley read State Statutes pertaining to the Board of Audit responsibilities. Twelve (12) months of hard copy claims files were on hand for the Supervisors to review. Other materials provided were 2022 registers of receipts and disbursements. Each Supervisor selected four (4) months claim files for their review.

Files reviewed by Rowan: January, May, September, November

Files reviewed by Anderson: February, April, June, October

Files reviewed by Roehl: March, July, August, December

Findings: There were two payroll claim forms and a small number of regular claims without signatures. One month there was a pay claim processed without a corresponding pay claim form. Throughout the year, there were instances of duplicate claims within the same month's claim file. Clerk Dilley will initiate a review of meeting attendance for Supervisors and Planning Commission members via the minutes and then review pay claims processed for 2022. A "true up" will be processed after the review is complete and verified by a second person.

Dilley recommends we document a procedure for voiding checks and develop a policy for mileage reimbursement.

The Board then had a discussion about the levy for 2024. The levy for Roads and Bridges has not been increased for 11 years. We have adequate cushion in General and Fire.

Anderson made a motion for \$275,000 for Roads and Bridges (a \$50,000 increase), \$46,500 for General (no change) and \$27,000 for Fire (no change). Total proposed levy for 2024 is \$348,500. Rowan seconded. Motion carried 3 – 0.

There was no further business for the Board of Audit. Rowan made a motion to adjourn. Anderson seconded. Motion carried 3 – 0.

Submitted:

Approved:



Jane Dilley
Town Clerk

March 16, 2023



Charles Anderson, Chairman
Board of Supervisors

March 16, 2023