

**TOWN OF KINGSTON**  
**Minutes of the Audit Committee**  
**Meeting of September 19, 2008 10:00 AM**  
Town Hall, Meeting Room 201, Kingston, MA

**Attendees:**

Audit Committee

Robert Ward (Chair) and Kathleen Voigt (by phone)  
Kevin Donovan - Non-Voting

Excused: Paul Ricci and Joan Paquette (Non-Voting)

Meeting was called to order at 10:00 by Mr. Ward, Chair person

**Minute Approval**

Tabled.

**Control over Betterments - Status of MUNIS System reporting**

Tabled.

**Review of Internal Billing Review – Compliance with Significant Deficiency**

Mr. Ward reported that the Town Accountant had received the internal bills from the fire department on the Fire & Intercept Details but had not received the Police Detail Billing from the Police Chief. The Committee decided to remind the Police Chief of the request.

**Review of Follow Up to Other Identified Management Issues**

The Committee reviewed the internal actions relating to departmental disbursement policies including the recently approved Cell Phone Policy & Travel & Meals Policy. The Committee was satisfied with the progress made on these policies,

It was reported that identified Fire Detail Deficit where action needed at ATM was not included on the warrant.

Mr. Ward reported that based on discussion with the Town Accountant the follow items have been acted upon:

- Ambulance Receivable (ComStar) – There is an outstanding issue of the timing of the invoices and establishment of a common point to move forward. The Town Account continues to investigate this issue
- School Lunch – Daily Receipts – The turnover sheets were changed to reflect the signature recommendation
- The two GASB Requirements: Statement #34 Fixed Assets Compliance & Statement #45 Actuarial Valuation have been completed.

**Status of Audit – External Town Auditors**

Mr. Ward reported that based on discussion with the Town Accountant, the audit was proceeding slower than prior years due to some data issues, It was the expectation that those matters would be resolved that the audit would be completed by the end of the calendar year.

**Other Audit Activity**

- Cooperation of Departments in Revenue Collection Activities  
Mr. Ward reported that there seemed to be a lack of coordination between the Tax Collectors office and town office that collected fees for activities. At times a taxpayer would apply for and receive permits, licenses, or other similar services when there was a statutory delinquency for fines, real estate taxes or excises taxes. The concern is that the Town is allowing an opportunity to collect revenue pass by. It was the consensus for the Committee to request the cooperation of the other Town departments with the efforts by asking them to inquiry of the Tax Collector before issuing a license or permit. Suggestions of departments included the Board of Selectmen (Building Department & Highway), Planning Board and the Board of Health.
- Preparation of Internal Schedule for External Audit  
The Committee reviewed the proposed schedule of departments and extended the schedule.

The meeting adjourned at 11:00 AM (Vote 2-0-0).

Respectfully submitted,

Robert J. Ward