

Town of Kingston, Massachusetts
Minutes of the Audit Committee
MEETING OF: April 2, 2005 at 8:30 AM
Location: Town Hall, Meeting Room 201, Kingston, MA

Attendees:

Audit Committee

Mary Fiore (Chair), Robert Ward, and Joan Paquette (Town Accountant, Non-Voting)

Participants

Assessor's Office -

Tax Collector – Priscilla Palumbo

Fire Department – Chief McKee & Nancy B.

Water & Sewer Commission – Elaine Fiore

Town Treasurer – John LaBranche

Meeting was called to order at 8:30 AM by Ms. Fiore, Chair person

Minutes

The Committee reviewed the minutes from the February 18, 2005 meeting.

The minutes were moved for approval. (Vote 2-0-0)

Review of Departmental Responses to Draft Management Letter

The Committee reviewed the written responses to the draft Management Letter from the following Town Boards, Commissions and Departments (date of response):

- Sewer Commissioner - 3/3/05
- Fire Department – 3/10/05
- Town Treasurer – 3/15/05
- Assessor's Office – 3/2/05
- Town Accountant – 3/11/05
- Tax Collector – 1/31/05

Elaine Fiore from the Sewer Commission and Fire Chief McKee participated in the discussion on the management letter on their sections. The Mr. LeBranche (Town Treasurer) and Priscilla Palombo (Tax Collector) also participated in the discussions. The Committee was disappointed that the following areas did not respond, despite the invitation to do so: Highway Department; Building Inspector; Board of Health; School Department and Police Department.

The Committee voted to authorize the chair to write a letter to the Board of Selectmen outlining the Committee's reaction to the Management Letter and incorporating the comments received from the participating departments / boards and commissions. The comments might include the need to standardize by documenting cash receipt procedures throughout the town with regular (monthly / quarterly) reconciliations, insuring department head signature on all expenses and receipts and that department heads cannot approve their own expenses.

The meeting adjourned at 10:15 AM (Vote 2-0-0).

Respectfully submitted,
Robert J. Ward
rjw