

**Town of Kingston, Massachusetts**  
**Minutes of the Audit Committee**  
MEETING of August 10, 2004 at 7:15 PM  
Location: Town Hall Kingston, MA

**Attendees:**

Audit Committee

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

Ms. Fiore, Chairperson, called meeting to order at 7:15 PM.

**Review of Analysis of Planning Board Inspection/Surety Accounts**

The Committee discussed the June 8, 2004 report from Melanson Heath & Company entitled Analysis of Planning Board Inspection/Surety Accounts. The Committee reviewed the report and concurs with the four external auditors recommendations. The following additional recommendations were considered:

1. THAT THE TOWN TREASURER LOCATE AND / OR CREATE ACTIVITY SCHEDULES FOR 1995, 1996, 1997, 1998 AND 2000 USING BANK STATEMENTS, WARRANTS, BOARD MINUTES AND OTHER DOCUMENTS.
2. THAT THE TOWN ACCOUNTANT AMENDS BOOK KEEPING PROCEDURES TO BETTER TRACK THE TRANSACTIONS.
3. THAT THE PLANNING BOARD IN EACH OF IT MEETING MINUTES PREPARE A SCHEDULE OF ALL FINANCIAL ACTIVITY WHICH IT VOTED TO RELEASE. THIS WOULD BE IN ADDITION TO THE RELEASE FORM. THIS SCHEDULE WOULD CONTAIN THE ACCOUNT NUMBER ACCOUNT NAME PRESENT BALANCE OF ACCOUNT, AMOUNT RELEASED AND THE FINAL VOTE.
4. THAT THIS TYPE OF RECONCILLATION NEED TO BE PERFORMED ON ALL OPEN ACCOUNTS, NOT JUST THE SAMPLE FOR THIS AUDIT.

In the discussion that followed, the Committee learned that all of the above recommendations had been reviewed by the planning Board and/or the Treasurers office and were being implemented where appropriate.

Mr. Ward was designated by the Chair to be the Audit Committee spokesperson at the Board of Selectmen's meeting of August 10 at 7:45 PM if asked to comment by the Chairman of the Board of Selectmen.

**Next Meeting**

The next meeting will be held in early October 2004 at Town Hall.

The meeting adjourned at 7:25 PM (Vote 2-0-0).

Respectfully submitted,  
Robert J. Ward  
rjw