

NH Department of Revenue Administration  
Municipal & Property Division  
P.O. Box 487, Concord, NH 03302-0487  
(603) 230-5090

### REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: GROTON Audit Fiscal Year: 2023  
 Type of Municipality (Town, School or Village District): TOWN  
 Mailing Address: 754 N. Groton Rd  
GROTON NH 03241  
 Phone #: 603 744 9190 Fax #: 603 744 3388 E-Mail: selectmen@groton.nh.org  
 Contact: SARA Smith Phone #: 603 744 9190 E-Mail: see above

Under RSA 41:31-c I, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

✓	Part 1. Financial Records
✓	Part 2. Treasurer
	Part 3. Tax Collector
	Part 4. Trustees
	Part 5. Town Clerk
	Part 6. Library

**Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.**

*Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.*

Date: 5/20/24  
*Sara McGowan*  
 \_\_\_\_\_  
 \_\_\_\_\_

FOR DRA USE ONLY

**INSTRUCTIONS FOR FORM MS-60**  
**Report of Locally Elected Auditor(s)**  
**RSA 41:31-a to 41:31-d**

This report is to be completed annually by a locally elected auditor(s) of all municipalities that have not hired an auditor under RSA 21-J:19 or conducted an audit required by another law, regulation, or contract.

**Cover**

At the top of the page: Enter town, school or village district name, type of municipality, address, phone and fax number, and email address. Indicate the fiscal year period for which this audit is being completed. Indicate in the boxes the date the sections of the form were completed. The locally elected auditor(s) date and sign in ink where indicated.

**Parts 1 through 6**

There are six parts to this report. Each of the six parts consists of three sections: general questions; testing; and summary and recommendations. Upon completion of the first two sections of each applicable part, the summary and recommendation section must be dated and signed.

Part 1. General Ledger - The locally elected auditor(s), even in those municipalities granted a waiver on form MS-60W shall complete all sections of this part.

Part 2. Treasurer - The locally elected auditor(s), even in those municipalities granted a waiver on form MS-60W shall complete all sections of this part.

Part 3. Tax Collector - The locally elected auditor(s) shall complete the three sections of this part if the municipality has a tax collector.

Part 4. Trustees - The locally elected auditor(s) shall complete the three sections of this part if the municipality has a trustee or board of trustees of trust funds.

Part 5. Town Clerk - The locally elected auditor(s) shall complete the three sections of this part if the municipality has a town or city clerk.

Part 6. Library - The locally elected auditor(s) shall complete the three sections of this part if the municipality has a library.

**Filing the Report**

Upon completion of the applicable sections, submit the report to the governing body. The governing body has 10 days to accept the report and any applicable adjustments before they submit it to the Department. If they have not accepted the report within that time frame, they must also submit a letter to the Commissioner explaining why they did not accept the report; or, they may request an extension of time for filing the report with the Department.

The report shall also be made available to the public and the cover page and summary and recommendations sections for each applicable part must be published in the next annual report following the fiscal year in which the audit was completed.

Please refer to our "Handbook for Locally Elected Auditors" for further guidance and information. The handbook is available by calling the Department at (603) 230-5090 and is also available on our web site.

**INSTRUCTIONS FOR FORM MS-60 (continued)**  
**Report of Locally Elected Auditor(s)**  
**RSA 41:31-a- 41:31-d**

**GLOSSARY OF TERMS**

Please refer to the Definitions in the Appendix A of "Handbook for Locally Elected Auditors".

**APPLICABLE FORMS REFERENCED (filed with Department of Revenue Administration)**

**MS-5, MS-25, MS-35** Financial Reports for town, school, village district, respectively - Due April 1 for calendar year, or September 1 for optional fiscal year.

**MS-9 and MS-10** Trustee of Trust Fund Reports - Filed by the Trustee(s) of Trust Funds. Due March 1 for calendar year, or September 1 for optional fiscal year.

**MS-60A** Auditor Option and Schedule - Filed by governing body to indicate which type of audit will be conducted. Due 10 days after close of the fiscal year.

**MS-60W** Audit Waiver Request - Filed by governing body of municipality with a population under 750 to request a waiver of the annual audit requirement and propose alternative procedures. At a minimum, Parts 1 and 2 of the MS-60 will be completed. The form is due 45 days prior to the close of the fiscal year in which the request for the waiver is made.

**MS-61** Tax Collector's Report - Filed by Tax Collector(s). Due March 1 for calendar year, or September 1 for optional fiscal year.

Refer to the Definitions in the Appendix A of "Handbook for Locally Elected Auditors" for more information.

**APPLICABLE RSAs (in part)**

**RSA 21-J:19 II (in part)** A written or printed report of every completed audit shall be made to the proper local officials including a summary of the findings and recommendations of the auditors and a copy of such summary shall be published in the next annual report following the fiscal year in which the audit was completed.

**RSA 31:25 (in part)** The trustees shall formally adopt an investment policy for all investments made by them or by their agents for any trust funds in their custody in conformance with the provisions of applicable statutes. Such investment policy shall be reviewed and confirmed at least annually. A copy of the investment policy shall be filed with the attorney general.

**RSA 41:25 II.** Town clerks shall deposit all fees received with the town treasurer or in a municipal account controlled by the town treasurer at least monthly, or as directed by the selectmen, for the use of the town. In the event that any portion of the town clerk's compensation consists of statutory fees, the clerk shall submit an invoice for the amount of those fees to the treasurer, who shall pay out that amount to the clerk, notwithstanding RSA 32.

**RSA 41:9, VII.** The selectmen shall annually review and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies.

**RSA 41:29, IV.** Whenever the town treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the town treasurer shall invest the same in accordance with the investment policy adopted by the selectmen under RSA 41:9, VII.....

**RSA 41:29, VI.** The treasurer may delegate deposit, investment, recordkeeping, or reconciliation functions to other town officials or employees provided such delegation is in writing and includes written procedures acceptable to the selectmen, or in the case of a town operating under RSA 37, to the town manager, and is agreeable to all parties involved. However any such delegation shall only be made to a town official or employee bonded in accordance with RSA 41:6 and rules adopted by the commissioner of revenue administration under RSA 541-A. Such delegation shall not eliminate the responsibility of the treasurer to comply with all statutory duties required by law.

**41:31-a Purpose.** Financial audits play a fundamentally vital role in helping to preserve the integrity of the public finance functions and by maintaining citizens' confidence in their elected leaders. Properly performed audits provide independent assurance that financial information presented is reliable.

**41:31-b Choice; Election.** Any municipality that has not hired an auditor under RSA 21-J:19 shall, at the annual meeting, under an article in the warrant, choose one or more auditors. The terms of office shall be staggered so that after the year of adoption one auditor shall be chosen for a term of office for the same number of years as there are auditors on the board, provided however that in the year of adoption the members of the board shall be chosen for varying terms so that the term of one member shall expire in the next succeeding year, the term of the second member, the next year, and so on for the number of years as there are members of the board. The auditor or board of auditors shall perform the duties under RSA 41:31-c and RSA 41:31-d. If a municipality has adopted an official ballot for the election of its officers, the election of an auditor or board of auditors shall not take place until the annual meeting following the meeting at which the provisions of this section are adopted.

**41:31-c Duties I.** All municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures in rules adopted by the commissioner pursuant to RSA 541-A.

II. Any municipality, or any political subdivision exclusively within a municipality, with a population of fewer than 750 as of the most recent federal census, provided a financial statement audit is not required by another law, regulation, or contract, may, not less than 45 days before the end of the fiscal year, petition the commissioner to waive the annual audit requirement for that fiscal year and provide an alternative plan for reviewing the municipality's financial accounts. If the commissioner approves the scope of services as proposed by the municipality, such services shall be completed by either the locally elected auditor or a CPA. If the commissioner does not approve or no alternative procedures or scope of services is provided by the municipality, then the commissioner shall determine the appropriate scope of services.

**41:31-d Reports I.** A complete report of any audit or procedure conducted under RSA 41:31-c shall, upon completion, be made available to the public in accordance with RSA 21-J:19.

II. Unless otherwise required by law, within 10 days of the acceptance by the governing body of any completed audit, a complete copy of the audit and any accompanying management letter shall be submitted to the commissioner by the governing body. If the governing body has not accepted the audit and any applicable adjustments within 45 days of its receipt, the audit as received or adjusted and any accompanying management letter shall be submitted to the commissioner by the governing body with an explanation for non-acceptance. The governing body may, for good cause, petition the commissioner for an extension of time for submittal.

**RSA 80:76, II-a.** In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the private benefit of a taxpayer.

**Part 1. General Ledger/Financial Records/ MS-5, MS-25, MS-35**

**Questions**

1 Who maintains the (general ledger) financial records?

PAM Hamel treasurer

\_\_\_\_\_  
Name/position

2 What software system is used for the general ledger?

(ex. Quickbooks; Excel; Peachtree; BMSI, etc.)

excel

3 Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary)

PAM Hamel

\_\_\_\_\_  
Name

Debra Lindsey

\_\_\_\_\_  
Name

treasurer

\_\_\_\_\_  
Title

deputy treasurer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

4 Do debits equal credits in the general ledger trial balance?

Yes

✓

No

\_\_\_\_\_

N/A

\_\_\_\_\_

5 Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?

✓

\_\_\_\_\_

\_\_\_\_\_

6 Are the following activities maintained as separate funds in the general ledger (if applicable)?

General Fund

✓

\_\_\_\_\_

\_\_\_\_\_

Water activity

\_\_\_\_\_

\_\_\_\_\_

✓

Sewer activity

\_\_\_\_\_

\_\_\_\_\_

✓

Library activity

\_\_\_\_\_

\_\_\_\_\_

✓

Trustees of trust funds

✓

\_\_\_\_\_

\_\_\_\_\_

School grants

\_\_\_\_\_

\_\_\_\_\_

✓

School lunch

\_\_\_\_\_

\_\_\_\_\_

✓

Revolving Funds (identify: Public Deposit Investment Pool)

✓

\_\_\_\_\_

\_\_\_\_\_

Other (identify: Groton Conservation Fund)

✓

\_\_\_\_\_

\_\_\_\_\_

Other (identify: PARKS + Recreation Revolving Fund)

✓

\_\_\_\_\_

\_\_\_\_\_

Other (identify: Police Department Revolving Fund)

✓

\_\_\_\_\_

\_\_\_\_\_

Other (identify: GROTON YIELD TAX ACCOUNT)

✓

\_\_\_\_\_

\_\_\_\_\_

OLD HOME DAY FUND

✓

\_\_\_\_\_

\_\_\_\_\_

Yes    No    N/A

7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?

✓    \_\_\_\_\_    \_\_\_\_\_

How often are they reconciled?

✓    Monthly  
\_\_\_\_\_    Quarterly  
\_\_\_\_\_    Annually

8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?

✓    \_\_\_\_\_    \_\_\_\_\_

9 Does the person who maintains the general ledger also:

Sign (authorize) checks?  
Control unused check stock?  
Prepare bank reconciliations?  
Handle incoming receipts?

✓    \_\_\_\_\_    \_\_\_\_\_  
\_\_\_\_\_    ✓    \_\_\_\_\_  
✓    \_\_\_\_\_    \_\_\_\_\_  
\_\_\_\_\_    ✓    \_\_\_\_\_

10 Does the general ledger track receivable balances for:

Property taxes?  
Unredeemed taxes?  
Water?  
Sewer?  
Other (identify): \_\_\_\_\_

✓    \_\_\_\_\_    \_\_\_\_\_  
\_\_\_\_\_    ✓    \_\_\_\_\_  
\_\_\_\_\_    \_\_\_\_\_    ✓  
\_\_\_\_\_    \_\_\_\_\_    ✓  
\_\_\_\_\_    \_\_\_\_\_    ✓

11 Does the general ledger track accounts payable?

✓    \_\_\_\_\_    \_\_\_\_\_

12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?

✓    \_\_\_\_\_    \_\_\_\_\_

How often?

✓    Monthly  
\_\_\_\_\_    Quarterly  
\_\_\_\_\_    Annually

13 Does the general ledger system provide budget versus actual expenditure reports?

✓    \_\_\_\_\_    \_\_\_\_\_

If yes, to whom are the budget versus actual reports distributed?

Select BOARD

How often?

FIRST & THIRD Tuesday of the month

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
14 Are general ledger adjusting journal entries made?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, are they approved by anyone other than the preparer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name and title of person who approves:	<u>BOARD of Selectmen</u>		
15 Are computer back-ups of the general ledger performed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How often?			
<input checked="" type="checkbox"/> Daily			
<input type="checkbox"/> Weekly			
<input type="checkbox"/> Monthly			
16 Are computer back-ups stored off site?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, where?	<u>online cloud - Carbonite</u>		

**Part 1. General Ledger/ MS-5, MS-25, MS-35 Testing**

**MS-5, MS-25, or MS-35 Financial Report**

Yes      No      N/A

1 Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger?

General fund revenues	<input checked="" type="checkbox"/>	_____	_____
General fund expenditures	<input checked="" type="checkbox"/>	_____	_____
General fund balance sheet	<input checked="" type="checkbox"/>	_____	_____
Other funds revenues	<input checked="" type="checkbox"/>	_____	_____
Other funds expenditures	<input checked="" type="checkbox"/>	_____	_____
Other funds balance sheet	<input checked="" type="checkbox"/>	_____	_____

If no, explain problems/discrepancies encountered:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**General Ledger (and Subsidiary Ledgers)**

2 Do the year end general ledger cash and investment balances match the Treasurer's bank reconciliations?

<input checked="" type="checkbox"/>	_____	_____
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If no, explain problems/discrepancies encountered:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3 Do the following year end general ledger receivable balances match the Tax Collector's year end annual MS-61 report (towns only)?

Property taxes	<input checked="" type="checkbox"/>	_____	_____
Unredeemed taxes	_____	<input checked="" type="checkbox"/>	_____
Water	_____	_____	<input checked="" type="checkbox"/>
Sewer	_____	_____	<input checked="" type="checkbox"/>
Other (describe: _____)	_____	_____	_____

If no, explain problems/discrepancies encountered:

*General ledger is CASH accounting method*  
*MS-61 uses ACCURAL method*  
\_\_\_\_\_  
\_\_\_\_\_



Comments on procedures or areas of weakness:

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Recommendations:

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General ledger section completed by:

*Ann M Geys*

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Date: 5/20/24

Part 2. Treasurer/Cash

Questions

Yes No N/A

1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?

Yes No N/A

If no, explain: \_\_\_\_\_

2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank?

Yes No N/A

If no, explain: \_\_\_\_\_

3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts?

Yes No N/A

If no, explain: \_\_\_\_\_

4 Do month-end cash book balances match actual bank reconciliation balances?

Yes No N/A

If no, explain: \_\_\_\_\_

5 Are monthly bank statements as of the last day of the month?

Yes No N/A

6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?

Yes No N/A

If no, explain: \_\_\_\_\_

7 Who prepares bank reconciliations?

Name Title

8 Are monthly bank reconciliations documented, signed, and retained?

Yes No N/A

Yes No N/A

9 Are monthly bank reconciliations reviewed and signed off by anyone in addition to the preparer?

Yes No N/A

If yes, by whom?

BOARD of Selectmen  
Name

John Rescigno  
Ron MADAN  
Tony Albert  
Title

10 Is a copy of the monthly bank reconciliation report provided to the bookkeeper?

Yes No N/A

11 Who is authorized to transfer money between or out of the municipality's bank accounts?

PAM Hamel  
Name

treasurer  
Title

Debra Lindsey  
Name

deputy treasurer  
Title

Michelle Macroix  
Name

trustee of the trust fund  
Title

Gina Rescigno  
Name

trustee of the trust fund  
Title

12 Who has the authority to sign (authorize) checks?

Pam Hamel  
Name

treasurer  
Title

Debra Lindsey  
Name

deputy treasure  
Title

Board of Sectmen  
Name

John Rescigno, Ron Madan + Tony Albert  
Title

13 Do any signature stamps exist?

Yes No N/A

If yes, are they stored in a secure location?

Yes No N/A

Are there procedures in place for its use?

Yes No N/A

14 Is a check signing machine used?

Yes No N/A

If yes, is it locked and the key stored in a secure location?

Yes No N/A

Who has access to the signature stamp or machine?

15 Is a log maintained to track the chronological sequence of all check numbers issued and voided?

Yes No N/A

16 Who is responsible for making bank deposits? Is there a delegation of authority for each (RSA 41:29, VI)?

PAM Hamel  
Name

treasurer  
Title

Debra Lindsey  
Name

deputy treasurer  
Title

Roth Millett  
Name

Tax collector / town clerk  
Title

Hilary Coles  
Name

deputy tax collector / deputy town clerk  
Title

	<u>Yes</u>	<u>No</u>	<u>N/A</u>
17 Are undeposited receipts held in a secure location?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records? (if applicable) Is that documented?	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records? (towns only) Is that documented?	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records?  Is that documented?	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Account Name	Who authorizes payments?	Reported in general fund?
<u>Groton Conservation Fund</u>	<u>treasurer - deputy treasurer</u>	<input type="checkbox"/>
<u>Parks + Recreation Revolving Fund</u>	<u>treasurer, deputy treasurer, selectboard</u>	<input type="checkbox"/>
<u>Old Home Day Fund</u>	<u>treasurer, deputy treasurer</u>	<input type="checkbox"/>
<u>Police Dept Revolving Fund</u>	<u>treasurer, deputy treasurer</u>	<input type="checkbox"/>
<u>Groton Yield Tax Account</u>	<u>treasurer, deputy treasurer</u>	<input type="checkbox"/>

**Part 2. Treasurer/Cash Testing**

Yes   No   N/A

**Year End Bank Reconciliations**

Obtain year-end documented bank reconciliations and test the following:

1 Do "balances per bank" match actual bank statement balances? ✓                     

2 Do "deposits in transit" appear on the following month's bank statement? ✓                     

If no, explain: \_\_\_\_\_  
\_\_\_\_\_

3 Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts? ✓                     

4 Do "outstanding checks" match a detail list of actual outstanding checks? ✓                     

5 Is the last outstanding check posted as a disbursement in the year-end general ledger cash account? ✓                     

6 Are other reconciling items appropriately documented? ✓                     

Explain other reconciling items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Cash Book**

7 Do year-end balances in the cash book match the actual bank statement reconciliations? ✓                     

8 Trace two vendor and two payroll disbursement entries in cash book to actual "orders" (manifests) signed by the majority of the governing body (e.g., Board of Selectmen, Village Commissioners, School Board)

	Date of Order	Order Number	Amount	Traced to Approved Order (Manifest)?
<i>Minuteman Press</i> Vendor	<u>6/6/23</u>	<u>27017</u>	\$ <u>165.00</u>	<u>      </u>
<i>Twin River office machines</i> Vendor	<u>12/5/23</u>	<u>27562</u>	\$ <u>176.00</u>	<u>      </u>
<i>Fred Brooks</i> Payroll	<u>6/6/23</u>	<u>27009</u>	\$ <u>324.46</u>	<u>      </u>
<i>George Evans</i> Payroll	<u>12/5/23</u>	<u>27543</u>	\$ <u>108.45</u>	<u>      </u>

- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

Date of Deposit	Amount	Traced to Actual Bank Statement deposit?
<u>10-20-23</u>	\$ <u>7253.83</u>	<u>✓</u>
<u>4-17-23</u>	\$ <u>2244.26</u>	<u>✓</u>
<u>7-5-23</u>	\$ <u>40,000.00</u>	<u>✓</u>
_____	\$ _____	_____

**Other Bank Accounts**

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

Do all year end general ledger cash balances match corresponding bank reconciliations?

Yes	No	N/A
<u>✓</u>	_____	_____

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

Date	Check Number	Vendor	Amount
<u>7-11-23</u>	<u>27117</u>	<u>Casella</u>	<u>1404.51</u>
<u>8-8-23</u>	<u>27197</u>	<u>Gilpatrick Metal Recycling</u>	<u>100.00</u>
<u>9-12-23</u>	<u>27294</u>	<u>AVITAR Associates</u>	<u>1,571.00</u>
<u>10-17-23</u>	<u>27402</u>	<u>Ben's Uniforms</u>	<u>132.00</u>
<u>11-21-23</u>	<u>27509</u>	<u>Vikings - Cives USA</u>	<u>335.43</u>

**Observations - Part 2. Treasurer**

Comments on procedures or areas of weakness:

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Recommendations:

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Treasurer section completed by: Alan M. Jones Date: 5/20/24  

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