

January 14, 2026 @ 6:00pm

Internal Audit Meeting

Present – Chair Jon Auge; Supervisor Bob Steele; Treasurer Mary Zabilla; Clerk Naomi Scott

Call to Order – J. Auge called the Internal Audit Meeting to order at 6:12pm.

2025 Year-end Financials:

▪ Beginning Balance	\$2,292,091.10
▪ Receipts	\$575,773.45
▪ Disbursements	\$1,591,900.71
▪ Ending Balance	\$1,226,196.62

The Board will review and accept the final 2025 YE Financial Reports at the February regular monthly meeting.

The Board reviewed the following disbursements selected by the supervisors.

- **February – Claim 10877**
- **March – Claim 10921**
- **April - Claim 10962**
- **May – Claim 10989**
- **June – Claim 11024**
- **July – Claim 10634**
- **August – Claims 11074 and 11103**
- **September – Claims 11130, 11132, 11138, and 11150**
- **October – Claims 11158 and 11175**
- **December – Claim 11243**

After reviewing, no specific actions on individual claims were noted.

The board noted the following overall policy actions after reviewing the claims:

1. All claims will be paid from approved invoices that detail items purchased/services provided with their corresponding costs. We will no longer pay off unvalidated statements. **To support this change, the clerk will require the responsible department head/supervisor to provide signed approval on invoices.** Approval indicates the item/service was authorized, it was received, and the Town Board should approve for payment.
2. For contracted services, the designated supervisor/officer is responsible to approve and ensure the charges match our contracted rate.
3. For businesses where we maintain Town accounts, the clerk will maintain a list of allowed purchasers. The purchaser should ensure their name is associated with the purchase.
4. For MTFD Training, the training invoice must include the date of training, a description of the training, and a list of participants.

J. Auge will add the above-mentioned changes to the Policy Manual.

B. Steele made a **motion (1)** to adjourn the Internal Audit meeting, second by J. Auge. Motion carried with all supervisors voting aye. Meeting was adjourned at 7:34 pm.

Respectfully Submitted,

Naomi Scott
Clerk

Attest: Jon Auge
Chair