

Village of Boaz  
Board of Trustees  
Special Meeting  
Tuesday, January 24, 2023  
Boaz Community Building  
4:30 p.m.

Present: President Jean Nicks, Trustee Kerry Gies, Trustee Judy Adrian

Absent: N/A

Others: Susie Hauri (Village Clerk/Treasurer)

Audit work began as each trustee arrived. The audit meeting had been posted at the Boaz Community Building and online at [www.villageofboaz.com/meetings](http://www.villageofboaz.com/meetings). Proper notice to news media (*The Richland Observer*) had been given.

An audit of the 2022 financial records for the General Account and Sewer Utility Account was completed, and a copy of the checklist appears as the next two pages of these minutes.

The audit ended at 5:12 p.m.

Submitted by Susan Hauri, Clerk/Treasurer

VILLAGE OF BOAZ Audit Checklist of Good Fiduciary Practices

Clerk/Treasurer: Susie Hauri Fiscal Year: 2022

INCOME

1. Was all the income properly allocated and categorized in accordance with the budget?

General Account:  Yes  No Initials: KG Comments:

Sewer Utility Account:  Yes  No Initials: KG

EXPENDITURES

1. Were all expenditures properly allocated and categorized in accordance with the budget?

General Account:  Yes  No Initials: KG Comments:

Sewer Utility Account:  Yes  No Initials: KG

\*2. Is there a proper bill or invoice for each payment?

General Account:  Yes  No Initials: JLH KG Comments:

Sewer Utility Account:  Yes  No Initials: JLH KG

CHECKS/BANKING

1. Did 2 authorized unit officers properly sign all checks?

General Account:  Yes  No Initials: JLH Comments:

Sewer Utility Account:  Yes  No Initials: JLH

13893 one  
13924 Signature  
14029

2. Are all checks accounted for?

General Account:  Yes  No Initials: OM Comments:

Sewer Utility Account:  Yes  No Initials: OM

(Continued on back)

3. Were all bank statements properly reconciled on a monthly basis by treasurer?

General Account:  Yes  No Initials: JLA Comments:

Sewer Utility Account:  Yes  No Initials: JLA

\*4. Did the treasurer submit regular written financial reports?

General Account:  Yes  No Initials: JLA KG Comments:

Sewer Utility Account:  Yes  No Initials: JLA KG

\*5. Were the financial records maintained in an orderly fashion?

General Account:  Yes  No Initials: JLA KG Comments:

Sewer Utility Account:  Yes  No Initials: JLA KG

Date Audit Completed: January 24, 2023

Signatures:

- 1. Jean Deeks
- 2. Judy L. ...
- 3. [Signature]

\*All Board members respond based on bills, reports, and other materials presented by the Clerk at meetings of the Boaz Village Board and other general observations.