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)

Municipality:	GROTON		_Audit Fiscal Yea	r: 2024		
	y (Town, School or Villag	e District):	TOWA			
Mailing Address:		GROTO				
•	GRATAN	NH	03241			
Phone #: 603 5	744 9190 Fax #: Ca	03 744	<i>338&</i> E-Mail:	select men	@ G-roton n+1	. ORG
Contact: SARA	SmiTH Phone #: 6	003 744	9/90 E-Mail:	see abou	<u>e</u>	
officer or agent ha	1-c I, all municipalities shall annu andling funds of the municipality ode of Administrative Rules, RE	. Elected auditors	conducting such audits	t an audit of the accounts shall follow audit procedu	of any ures	
			\			
This form shall be use	ed by the locally elected auditor	to conduct and re	oort the audit required	under RSA 41:31-c and 41	1:31-a.	
			rt 1. Financial Reco	rdo		
				ius		
			rt 2. Treasurer		į.	
			rt 3. Tax Collector			
	ndicate date the sections		rt 4. Trustees	•		
of the form we	re completed.		rt 5. Town Clerk			
		Pa	rt 6. Library			
Locally	/ Elected Auditor or Board	i of Locally Fla	oted Auditors - Ple	ase Sian in Ink.		
Under penalites of perjury	, I declare that I have completed th	nis form and to the k	est of my belief the info	rmation is true, correct and	complete.	
Date:	23/25					
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Part 1. General Ledger/Financial Records/ MS-5, MS-25, MS-35

Questions

Who maintains the (general ledger) financial records?			
Name/position What software system is used for the general ledger? (ex. Quickbooks; Excel; Peachtree; BMSI, etc.)	_		
Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary)	treaso Title	rer From	
Name /	Title		_
Name	Title		
Do debits equal credits in the general ledger trial balance?	Yes	<u>No</u>	N/A
Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?	/		
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 Depasit Investment Month Other (identify: Parkst Recreated Revolving Fund. Other (identify: Parkst Recreated Revolving Fund.	Nool V V V V V V V V V V V V V V V V V V		
	Name/position What software system is used for the general ledger? (ex. Quickbooks; Excel; Peachtree; BMSI, etc.) (ex. Quickbooks; Excel; BMSI, etc.) (ex. Qui	Name/position What software system is used for the general ledger? (ex. Quickbooks; Excel; Peachtree; BMSI, etc.) EXCE Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary) Pam Hame Title Name Debra Lindsey Name Title Name Title Do debits equal credits in the general ledger trial balance? Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report? Are the following activities maintained as separate funds in the general ledger (if applicable)? General Fund Water activity Library activity Trustees of trust funds School grants School grants School lunch Revolving Funds (identify: Public Depasit Impatment Pool Vother (identify: Panest Recreation Pevolving Fund Vother (identify: Grat on Vield Tax) Occount	Name/position What software system is used for the general ledger? (ex. Quickbooks; Excel; Peachtree; BMSI, etc.) (ex. Quic

MS-6	Report of Locally Elected Auditor(s)	Yes	No	N/A
14	Are general ledger adjusting journal entries made?	V		
	If yes, are they approved by anyone other than the preparer?	V		
	Name and title of person who approves: Board of Sele	et m	en	
15	Are computer back-ups of the general ledger performed?	1		
	How often? Daily Weekly Monthly			
16	Are computer back-ups stored off site?			
	If yes, where? CARbonite - online clo	ud		

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

		Yes	No	N/A
	MS-5, MS-25, or MS-35 Financial Report			
1	Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger?	,		
280	General fund revenues General fund expenditures General fund balance sheet Other funds revenues Other funds expenditures Other funds balance sheet			
	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?			
	If no, explain problems/discrepancies encountered:			
			W	
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	V		
	Unredeemed taxes Water		V	
	Sewer			V
	Other (describe:)			
	If no, explain problems/discrepancies encountered: seneral ledger is CASH accounting M5-61- USES ACCURAL METI	meth	od	
	MS-61- USES ACCURAL METI	So de		

Part 2. Treasurer/Cash

	Questions	Yes	No	<u>N/A</u>
1	Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts?	/		
	If no, explain:			
2	Does the Treasurer's cash book document the remittances from departments and deposits to the bank?	V		
	If no, explain:			
3	Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts? If no, explain:	<u>/</u>		
4	Do month-end cash book balances match actual bank reconciliation balances? If no, explain:			
5	Are monthly bank statements as of the last day of the month?	/		
6	Are bank reconciliations prepared each month, within a month of the statement date, for each cash account?			
	If no, explain:			
7	Who prepares bank reconciliations? Pam Hamel treasurer Name Title			
8	Are monthly bank reconciliations documented, signed, and retained?			

N	IS-60 Report	t of Locally Elected Auditor(s)	Yes No	N/A
9	Are monthly bank reconciliations rev in addition to the preparer?	TOUR ROSCIERO		-
	If yes, by whom? Board of Selectmen Name	Ron madan Tony albert		
10	Is a copy of the monthly bank recond bookkeeper?		/	
11	Who is authorized to transfer money municipality's bank accounts? PAM HAME Name Debro Lindsay Name Michelle Lackoix Name Gino Rescigno	the solver Title deputy treasurer Title trustee of the trustee	st fund	
	Name Gina Rescigno	Title trustee of the	trust b	ona
12	Who has the authority to sign (authority to sign (authority to sign)	Title Tohn Rescions Ro		
13	Do any signature stamps exist?			
	If yes, are they stored in a secure Are there procedures in place for			
14	Is a check signing machine used?			
	If yes, is it locked and the key sto Who has access to the signature			
15	Is a log maintained to track the chrosequence of all check numbers issu	nological led and voided?		
16	Who is responsible for making bank of authority for each (RSA 41:29, VI) PAM HAME! Name Debra Lindsey Name Ruth Millet Name Hilary Cole)?	Town	alerk deputy town alerk MS-60
	/	1		101 0- 00

- N	1S-60	Report of Locally Elected Auditor(s)	Voc. No. N/A
17	Are undeposited receipts held	in a secure location?	Yes No N/A
18	Does the Treasurer reconcile remittances (turnovers) to the (if applicable) Is that documented?	total annual Tax Collector receipt Tax Collector's records?	
19	Does the Treasurer reconcile to remittances (turnovers) to the (towns only) Is that documented?	total annual Town Clerk receipt Town Clerk's records?	
20	Does the Treasurer reconcile tremittances (turnovers) to their	total annual governing body receipt r records?	<u> </u>
	Is that documented?		
21	Has the municipality adopted (policy in accordance with RSA	and annually updated) an investment 41:9, VII?	
22	Document other non-general for Treasurer (e.g., conservation of celebration accounts, etc.)	und cash accounts maintained by the commission, police revolving,	
	Account Name GROTON CONSERVATION PARKS + RECEDENTION Old Home DAY F Police Dept Revol GROTON Yield To	Who authorizes payments? YOU FUND LIEAS U YET - PIEASURE REVOLVING FUND TREASURER DEPUTY FUND LIEASURER DEPUTY BREASURER ON OLCOUNT - TREASURER	treasurer

Part 2. Treasurer/Cash Testing

Year End Bank Reconciliations

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

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



Yes

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

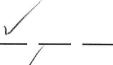
/	
V	

No

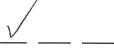
N/A

If no, explain:

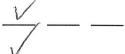
Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts?



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



Is the last outstanding check posted as a disbursement in the yearend general ledger cash account?



Are other reconciling items appropriately documented?

Explain other reconciling items:	
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Cash Book

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



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)

HY · On A · H. II Trout FARM Vendor Madden Auto Service Vendor Hilary Cales Payroll Goorge EviRs Payroll

Date of Order 6-11-24 12-3-24 6-11-24 12-3-24

Order Number 28145 28690 28128 28680

Amount 596.00 615.50 238.52

Traced to Approved Order (Manifest)?

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

Date of
Deposit
4-19-24
9-30-24
1-19-24

Amount \$ 5851,83 \$ 173,171,64 \$ 459,5,32 \$

Traced to
Actual Bank
Statement deposit?

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

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

<u>Date</u> 7/9/24 <u>8/6/24</u> 9/17/24 10/12/24 Check Number 28239 28316 28450 28548 28640 Vendor
Solmon Press
60.00

Gilpotrick Metal Recycling 100.00

Casella Waste Management 2606.51

K&R Portables 367.50

T.L.C Tree & CRAPE 2000.00

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:		
,		
	· ·	
Recommendations:		
Treasurer section completed by:	Date:	
	-	