

Helga Township  
Board of Supervisors  
Minutes of Board of Audit  
Feb 8, 2011

**PRESENT:** Supervisors: Chairman Mike Smith, Jim Autrey, Jim Lyle, Mike Sherwood, and Dave Christianson. Treasurer Marilyn Pemble. Clerk Shannon Skime.

Meeting was called to order at 6:30pm. The pledge of allegiance was recited.

**Review/Audit of the Clerks and Treasurers Financial Statements**

The clerk and treasurer each presented drafts of their financial records for the year. The board reviewed them. They discussed the fact that the investment module in CTAS had not been used prior to 2010. Also the CD's had not been tracked as to which fund the moneys came from. During training with the former clerk and treasurer, Irene Bright recommended breaking them down by fund. This was done based on the funds percentage of the total levy for 2010. The CD's were allocated as closely as possible to those percentages and the investments were entered as of January 1, 2010.

Skime noted that while creating the spreadsheet using the figures from the Miller McDonald audit, she noticed there wasn't any Market Value Credit received from the state of Minnesota in 2010. Skime looked into it and in the past it came in the months of November and December. Skime and Pemble went through the records to see if something had been missed or entered incorrectly. Skime then left messages with the MN Dept of Revenue and MAT offices. A note will be made on the final book of the Board of Audit as to why it wasn't received.

Page 2 of Schedule 9 shows Robert Platt as two different vendors. They will be combined prior to printing the final book. Skime will check the 1099 to see if a corrected one needs to be issued.

After further review and comparing of the treasurers and the clerks records, Mike Sherwood made a **motion** to accept the financial records of the Board of Audit for 2010 as presented, seconded by Jim Lyle. Mike Smith proposed an **amendment to the motion** to add a footnote disclosing that the investment balances have been categorized by fund. Seconded by Autrey, motion carried.

**ADJOURNMENT:**

**Motion** made by Dave Christianson to adjourn the meeting. Seconded by Jim Autrey, motion carried.

Meeting adjourned at 7:30pm

Respectfully Submitted

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*Shannon Skime, Township Clerk*

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*Mike Smith, Chairman*