

**TOWN OF RIDGEVILLE
MINUTES OF SPECIAL TOWN MEETING
Monday, April 6, 2015**

Board Members Present: Mike Luethe, Chairman; Jerry Haney, 1st Supervisor; Carrol Wallerman, 2nd Supervisor, also present were Rita Williams, Clerk and Mary Fries, Treasurer. There were 6 other residents in attendance.

The Special Meeting was called to order by Chairman, Mike Luethe at 7:30 P.M.

The purpose of this meeting was to discuss and decide on a Agree Upon Procedure to be completed by an accounting firm. This would be done to satisfy the present treasurer as she goes out of the position and the new treasurer coming into the position.

Clerk Williams noted she had contacted the firm of Clifton, Larson, Allen LLP and they noted that a complete audit is unnecessary and would cost at least \$5000 for more. They suggested that we do what they called an "Agreed Upon Procedure". They sent us a list of some things that we could choose from to have done. Those items are as follows:

- 1. Confirm all bank account balances as of a specific date. (Possibly 3/31)**
2. Mathematically check the treasurer's bank reconciliation as of a specific date. Agree confirmed bank balance to balance used within the reconciliation. Agree list of outstanding items included on the bank reconciliation to the Town's subsequent deposits or checks clearing in April 2015.
- 3. Agree the Tax Roll Reconciliation –Cash Basis Accounting for the Town's Form CT to the Town's Treasurer's Settlement sheet dated in February 2014 and to the Town's recap of tax receipts made for 2013 taxes collected in 2014.**
- 4. Trace cash balances reported by the treasurer to the Board to bank statements or reports from the Bank.**
5. Mathematically review the treasurer's cash recap for a specific period of time. (Town would need to decide what that period of time would be)
6. Obtain the 2014 State Payment Register from the State of Wisconsin and trace payments included on this register to the Town's records and 2014 Form CT for 2014.
- 7. Trace a specific number of deposits to supporting documents held by the Town to insure deposits agree to supporting documentation.**

After some discussion and consideration there was a motion by Carrol Wallerman and seconded by Jerry Haney to have them do # 1, # 3, # 4, and # 7. Motion Carried. Clerk Williams will call and try to set up a time for this to be done as soon as possible. Timeline for the above procedures #1, 4, and 7 will be March 2014 thru March 2015. The timeline for # 3 will be January of 2013 thru December 2013.

The meeting was adjourned at 8:00 P.M with a motion by Jerry Haney and seconded by Carrol Wallerman. Motion Carried.

Rita Williams
Clerk