



**WEST WHITELAND TOWNSHIP
Board Of Auditors
Agenda
Wednesday, January 4, 2023
2nd Floor Main Meeting Room**

Or Join Zoom Meeting:

<https://us02web.zoom.us/j/88373073780?pwd=dnJmNjJ1SmVIUkdIMzlkR1ZYZEJVZz09>

Meeting ID: 823 7307 3780 Passcode: 532944

Dial In Number: +1 646 931 3860 US

4:30 P.M.

1. Call to Order
2. Approval of Minutes – December 7, 2022
3. Organization of the Board of Auditors
 - a. Election of Chair
 - b. Election of Vice Chair
 - c. Election of Secretary
4. Auditor's Compensation
 - a. Motion: To waive auditor compensation for 2023
5. 2023 BOA Meeting schedule
 - a. Update: Progress of Township RFP for appointed auditing firm
 - b. Board of Auditors next meeting
 - i. 2022 Draft financial statements will be circulated on or before May 10th to provide member time to review
 - ii. Auditor will be present for meeting in May.
6. Other/Comments/Questions
7. Adjournment

Board Of Auditors 2023/2024 Meeting Schedule

**Tentative May 17, 2023 at 4:30pm
January 3, 2024 at 4:30pm**

**WEST WHITELAND TOWNSHIP
BOARD OF AUDITORS
Minutes from the Meeting of:
December 7, 2022**

CALL TO ORDER

The meeting of the West Whiteland Board of Auditors was called to order by Chairman Ed Auble. Also in attendance were Christian Callahan; Interim Township Manager, Pam Gural-Bear; and Finance Director, Caroline Partridge.

APPROVAL OF MINUTES – January 5, 2021

Mr. Callahan made a motion, seconded by Mr. Abule, to approve the January 4, 2022, minutes. The motion was unanimously approved.

REVIEW OF 2021 AUDITED FINANCIAL STATEMENTS

Members reviewed a recording of a presentation given by Steve Kutsuflakis from Barbacane Thornton & Company which provided a summary of the 2021 Audit. The Audit produced an Unmodified (clean) Opinion and a Management letter with two recommendations: develop a comprehensive accounting procedures manual and improve controls of bank reconciliations. Ms. Partridge said Staff will be making the necessary updates/changes to implement the recommendations. BOA members had no questions regarding the Audit.

Ms. Gural-Bear and Ms. Partridge both expressed disappointment that Barbacane did not conduct interviews with Staff who regularly handle cash and will request that this be done next year. It's a good way to maintain checks and balances for various procedures.

Mr. Callahan made a motion, seconded by Mr. Auble, to approve the 2021 audited financial statements. The motion was unanimously approved.

The next meeting of the Board of Auditors will be January 4, 2023.

The meeting was adjourned at approximately 1:15 p.m.

Respectfully Submitted,

Caroline Partridge
Finance Director/Recording Secretary