

# **Audit & Advisory Committee – Lower Macungie Township Meeting Minutes – July 22, 2010 Meeting**

**Meeting called to order @ 7:10 pm**

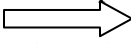
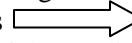
## **Committee Members in Attendance**

Art Imdorf  
Barry Bortz  
Brian Kahler (Chairman)  
Ken Turner

## **Other Persons in Attendance**

Joseph Pugliese, LMT Board of Commissioners

## **Issues Discussed**

- Brian provided an update regarding his review of Cash Management. Due to the preliminary nature of his findings, committee was given a brief update.
- Art Imdorf provided an update regarding his reconciliation of LMT property records to Lehigh County records.
  - Art indicated that he will attempt to obtain a map showing LMT properties.
  - Recommendation was made to contact Jim Lencsak (LMT Zoning Officer).
  - His review will focus on reconciliation of Land records first and then expand to Building records, including listing of Buildings the Township rents to the public.
- Barry Bortz provided an update regarding his reconciliation of LMT vehicles.
  - Vehicles  Titles  Prices & Purchase Dates
  - Additional discussion to see if the Audit & Advisory Committee wants to look if driving records of employees are being checked.
  - Brian will send copy of Lehigh County Vehicle Policy as a guide.
- Ken Turner provided an update regarding his meeting with Township auditors.
  - Meeting will be set up within the next week.
  - Ken asked if there were any issues when the outside auditors presented the 2009 audit report to the Board of Commissioners. He was told that while there were some procedural issues brought up, there were no glaring issues.
- **Audit & Advisory Committee Report Format**
  - Preliminary Finding
  - Recommendation
    - Provide opportunity for either Bruce Fosselman (LMT Manager) or Cassandra Williams (LMT Director of Finance) respond as to whether the recommendation(s) can be implemented
  - Report back to LMT Commissioners
  - Report will be addressed to Commissioner Pugliese due to his responsibility on the Budget & Finance Committee.

- Workpapers to support Audit Findings will be maintained by Township Manager
- **Business Process Review**
  - Performed by The Davison Group, Inc.
  - Presented to Board of Commissioners – April 2009
  - Determination needs to be made if recommendations have been implemented – why/why not?
- **Future Issues to Be Reviewed by Audit & Advisory Committee**
  - Review of Bid Process
  - Accounting System Conversion
  - Procurement Process

**Meeting adjourned @ 9:03 pm**