

UPPER MAKEFIELD TOWNSHIP

Board of Elected Auditors Meeting

January 4, 2017

3:00 p.m.

In attendance were Elected Auditor Howard Nenner, Elected Auditor Vic Ameye, Elected Auditor Larry S. Breeden and Appointed Auditor Edward Furman of Maillie. Also in attendance were Solicitor Mary Eberle and Assistant Township Manager Judy Caporiccio

I. Call to Order

The meeting was called to order by Mr. Ameye at 3:00 pm.

II. Reorganization of Board

Election of Chair

Mr. Ameye requested nominations for Chair. A motion was made by Mr. Breeden and was seconded by Mr. Ameye to nominate Mr. Ameye for Chair. Mr. Nenner nominated himself for Chair. Mr. Nenner's motion failed for lack of a second. A vote was taken on the motion to nominate Mr. Ameye as Chair, and the motion carried by a 2-0-1 vote with Mr. Nenner abstaining.

Election of Vice-Chair

A motion was made by Mr. Ameye and was seconded by Mr. Breeden to nominate Mr. Breeden as Vice Chair. Motion carried by a 2-0-1 vote with Mr. Nenner abstaining.

Election of Secretary

A motion was made by Mr. Ameye to elect Mr. Nenner as Secretary. Motion seconded by Mr. Breeden. Motion carried by unanimous vote.

III. Approval of Minutes – January 5, 2016

Minutes from the January 5, 2016 meeting were not available for consideration. There was discussion about the meeting and content for the minutes, which will be prepared by staff in coordination with the Board secretary and circulated to the Board of Auditors. Another meeting will be advertised for January 17, 2017 for the purpose of approving minutes.

IV. Other Business

Mr. Ameye requested a copy of the flow chart that shows the flow of financial documents at the Township from the appointed auditor, Mr. Furman. Mr. Furman agreed to provide it.

Mr. Breeden requested a small parts inventory control and audit for Public Works and made reference to past requests that went unfulfilled.

There was discussion of the roles and responsibilities of the elected auditors, and Ms. Eberle stated that according to the Second Class Township Code, if the Board of Supervisors appoints an independent auditor, the sole function of the elected auditors is to set the salary of supervisor employees, and the auditors have no other duties or responsibilities. Upper Makefield Township has no supervisor employees. Therefore, they meet annually to reorganize.

There was discussion from Mr. Breeden that the Board of Supervisors could choose allow the elected auditors audit the books.

There was discussion about the procedure for filling a vacancy for an elected auditor position.

VII. Adjournment

A motion was made by Mr. Ameye and seconded by Mr. Breeden to adjourn at 3:20 pm. Motion carried by unanimous vote.

Approved: January 17, 2017