

2025 Greenwood Township Board Of Audit Agenda

DATE: February 17, 2026 *(time)*

Motion to reconvene for Board of Audit

Chair Roskoski instructs each Supervisor to choose:

One (1) random numbers for Receipts between 161780 and 161816 (beginning of 2025 to end of 2025)

and each Supervisor to choose:

One (1) random numbers for Disbursement between 22128 and 22408 (beginning of 2025 to end of 2025)

Chair Roskoski will continue through items on the checklist list provided by MAT 2025 Board of Audit Meeting Materials.

Motion by ___ to Adjourn at (time). **Vote**

2026 Board of Audit – Greenwood Township

Date: February 17, 2026

Purpose: To review Clerk and Treasurer (YR) accounting books.

Check random samples for review Claim # 22128 - 22408

Check random samples for review Receipts # 161780 - 161876

- Reconciliation - There are no outstanding (YR) claims against the township.
- Statements of Receipt - All receipts have been deposited and/or transferred to the proper fund.
- Statement of Claims - All (YR) claims against the township have been settled.
- Statement of Disbursements - All (YR) claims have been posted to the disbursements.
- Statement of Investments - All investments have been accounted for, including interest.
- Fund Balances - Fund Balances 12/31/(YR) are attached to the audit.

Motion: Accept or Deny

Chair _____

Supervisor _____

Supervisor _____

Supervisor _____

Supervisor _____

Treasurer _____

Clerk _____

Board of Audit Preparation - Checklist

Determine if the Board will meet at a regular meeting or special meeting	If special meeting, it must be posted
Minutes are required	Minutes are different than the financial report. The report is a summary of the findings.
Clerk and Treasurer should meet in advance to compare books.	
Disbursements	
<ol style="list-style-type: none"> 1. If using CTAS: Run Disbursement Ledgers – compare Fund/Account/Object Codes 2. If doing it by Hand: Compare each transaction's accounting (Fund/Account) 3. EFT Transactions: <ol style="list-style-type: none"> a. Is there a paper trail? b. Are EFT's listed somewhere other than bank withdrawal? c. Do all EFT approvals show in minutes? 	
Receipts	
1.	CTAS: Run Receipts Ledgers – compare Fund/Account
2.	By Hand: Compare each transaction and fund account
3.	Triplicate Pre-numbered Receipt Book: any missing for year? If so, are they noted in minutes as void or reason?
4.	Automatic Deposits – do they have a triplicate receipt?
5.	Automatic Deposits – check all interest payments – are they received?
6.	Automatic Deposits – do both C/T have a copy of original paperwork? Is this email/paperwork attached to the triplicate receipt?
7.	Any disallowed claims? Reason included?
<i>For Board of Audit:</i> <ul style="list-style-type: none"> • Clerk to provide a statement/listing of all money received from the county. • Treasurer to provide listing of all monies received/outgoing 	
Bank Statements	
Are they balanced with the Clerk and Treasurer books? Do Cash Control Reports demonstrate this?	
Board of Audit Meeting has arrived	
Clerk/Treasurer Book Review	
1.	If CTAS – C/T BOTH provide receipts registers to board If Manual – C/T BOTH provide receipts list to the board
2.	Board members select 3+ receipts
3.	Check <ol style="list-style-type: none"> 1) that identification is the same on C/T records 2) that deposit can be noted on the appropriate bank statement
4.	If CTAS – C/T BOTH provide disbursements registers to the board If Manual – C/T BOTH provide disbursements lists (likely the book) to the board
5.	Board members select 3+ disbursements to review and check <ol style="list-style-type: none"> 1) that identification is the same on C/T records 2) transaction matches 3) check went through bank for approved amount
6.	Board members should also verify that <ol style="list-style-type: none"> 1) C/T have been balancing bank statements 2) C/T have the same balance for each fund 3) C/T Schedule 1 matches (called statement of receipts, disbursements, and balances in a manual system)
7.	Best Practice: Board members to review the budget
Budget Related	Note: if you haven't used budgeting, start with Road and Bridge Fund – easiest to begin.
	Anticipated expenses for next year
	Road projects, new town hall, new equipment
	Budget by Fund
	CTAS can provide a list for you.
	Previous year's expenses by category
	CTAS – Interim Financial Report by Account number & Budget Reports work well for this
8.	Board members to recommend the levy for the following year