

**Westmoreland Town Board
Audit/Special Meeting
January 20, 2026**

The Special Meeting and Town Board Audit was called to order by Supervisor Charles Hebbard at 4:30 P.M. at the Westmoreland Town Hall, 100 Station Road, with the following Board members present; Councilpersons Burton Seymour, Randy Rundle and Peter Smith. Also present was Bookkeeper Allison Leone. Councilperson Donley was absent from this meeting.

The Justice Court books were reviewed, moving through records for each month. Participants cross-checked bank statements, deposits, withdrawals, and checks, ensuring amounts and check numbers matched for all court-related transactions. Verified signatures on checks, scrutinized credit card deposits and petty cash withdrawals and deposits throughout the year. Audit process included spot-checking various months (June, September, March) for balance verification. Discussed the signature process and the importance of not having individuals audit their own work.

Clarified that pre-numbered checks and reconciliations were completed for each period reviewed.

Justice Bowers' bank statements and checkbook were studied, audited and signed by the Board.

Justice Hart's bank statements and checkbook were studied, audited and signed by the Board. All board members agreed the court financials were correct.

The Highway Fund was reviewed and discussed. The Bookkeeper explained that the Highway Fund consists of eight (8) different funds and a money market. The ending balance of each fund should match the bank statement; less any outstanding checks. No irreconcilable differences found; all accounts reconciled to bank and accounting software (Williamson). Transfers within highway fund explained: unspent personal services funds covered other line items without dipping into fund balance.

The Lighting Districts were reviewed next. The Town has three separate lighting districts that all share the same bank account. Tindall, Clark Mills and Westmoreland Lighting Districts were reviewed and signed by each Board member present as audited.

All Board members present examined the statements of the Martin Drive Sewer and the Trust and Agency and approved as audited.

The Water District consists of four (4) distinct districts and a money market account. Westmoreland Water, Tindall Consolidated Water, Spencer Settlement Water and Camelot Water Districts were all reviewed. Each District has its own checking account. The Water District Funds were approved and signed by the Board members as audited.

The General Fund was audited and signed.

The Cemetery Trust Funds were audited, Trust and Agency were also audited and signed. Discussion to close out small longstanding trust accounts (\$1,000 cemetery fund) and move funds if possible.

The Town Clerk's report and financial statements were reviewed. Processes for deposits, state payments, and supervisor transfers confirmed. Explained that tax and license-related accounts (e.g., decals) zeroed out monthly. Each Board member present signed the minutes book as audited and approved.

Hard copy minutes and records maintained for historical and legal purposes, despite all materials being online.

Discussed redundancy of both paper and digital records, and whether retention with the county/state might shift to digital in the future.

Sign-off process clarified: audit sheets and books must be signed by appropriate parties, excluding those who prepare the documents.

Stamp signatures are used but only by authorized individuals, with accountability maintained.

Verification of high-dollar transactions, spot-checking across several months and accounts.

122 A motion to was advanced by Councilperson Seymour, seconded by Councilperson Rundle that all funds for the Town of Westmoreland have been audited by the Town Board and found to be satisfactory. All Board members present voted AYE and Supervisor Hebbard declared the motion carried.

123 There being no other business to discuss, a motion was advanced by Councilperson Smith, seconded by Councilperson Seymour to adjourn this meeting. All Board members present voted AYE and the Supervisor declared the motion carried and adjourned this meeting at 5:10 PM.

Respectfully submitted,
Anna C. Storey
Town Clerk