

RECOMMENDATIONS

BY
THE GERMANY TOWNSHIP BOARD OF AUDITORS
MARCH 1, 2011

PRESENTED TO THE GERMANY TOWNSHIP SUPERVISORS
MARCH 9, 2011

(INCLUDES COMMENTS MADE BY SUPERVISORS WHEN
PRESENTED TO THEM AT THEIR WORKSHOP ON MARCH 9, 2011)

- 1. Due to the rather large amount of cash on hand, we feel it would be wise to give the Germany Township residents some idea as to how you plan to use this money.**

Generally the supervisors feel that we may need a good part of this money for improving roads, purchasing road equipment, constructing a Germany Township Office building, possibly covering fire and police protection and maintaining an emergency fund.

- 2. It is our suggestion that any Germany Township employee, attending a meeting on official Germany Township business, be compensated with an amount based on the miles required to travel to and from the meeting. After completing the necessary paperwork to document the mileage traveled has been submitted to the Township Secretary, payment will be made at the approved IRS rate.**

Whether they should be compensated above their yearly salary (secretary / supervisors) or hourly Salary (if only paid in this manner) for time spent attending meetings, other than mileage compensation, will require further study.

- 3. It is recommended that the Supervisors develop a set of Personnel Policies, including Job Descriptions. These are useful when the Supervisors set pay rates for road workers. The job descriptions would also help the Auditors when they establish the hourly pay rate for a Supervisor who is also a Germany Township road worker.**

It was agreed that this needed to be done. Someone will check on whether this was started (or completed) a number of years ago.

- 4. It is suggested that pay rates for workers, even temporary workers, be set prior to hiring them and that it be based on the Job Description (which should specify the work they will be asked to do).**

It was agreed that except in an emergency, this would be best.

- 5. The Auditors would find it helpful if tabs were used to indicate the end of each month in the financial account reconciliation notebook.**

This has been done.

- 6. We suggest that checks include a printed statement that they are VOID if not cashed within 90 (or 180) days.**

This is being looked into.

- 7. Please make sure there are two signatures on every check (check # 488 had only one Signature).**

Agreed.

- 8. Have a copy of the bond for both the secretary and the tax collector on file in the Germany Township office.**

The secretary has her bond on file and a copy of the tax collector's bond has been requested.

- 9. Consider making the Germany Township Secretary position full time. We suggest having the secretary work five days a week, M – F 9 to 4 (35 hours) or M- F 8 to 3 (35 hours) or M – F 8 to 4 (40 hours). Currently the Secretary works 24 hours a week.**

We have asked the Supervisors to spend some time thinking about this. Our hope is they will decide to make the position a thirty two hour...five day a week...position.