

Special Meeting of the Village of Carthage Board of Trustees  
Held in the Board Room of the Carthage Municipal Building  
August 19, 2013

**ATTENDANCE:**

**Members:** President G. Wayne McIlroy, Deputy President Astafan, Trustees Rebecca Vary and Linda Smith-Spencer. Trustee Kathleen Latremore was excused

**Others:** Mark Hills, CPA Poulsen and Podvin.

**CALL TO ORDER:**

President McIlroy called the meeting to order at 6:45 p.m.

**REVIEW INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES:**

Mr. Hills explained the review of the Village's accounting records for the period June 1, 2012 – May 31, 2013 and provided highlights of the report. Deputy President Astafan asked if Mr. Hills recommended that the Village conduct a full audit. Mr. Hills responded that a full audit is necessary if the municipality receives federal funding over a certain threshold (currently \$550,000) and recommended if the Clerk/Treasurer changes. Deputy President Astafan asked Mr. Hills if he would recommend particular computer software and Mr. Hills stated he has worked with Ms. O'Shaughnessy in the past and feels she has a good handle on the current software needs of the Village. President McIlroy asked if Mr. Hills felt we would do well if audited by the NYS Comptroller's Office. Mr. Hills stated he feels we would do well and we have an advantage by having an outside accountant conduct Agreed Upon Procedures on an annual basis.

**ADJOURNMENT:**

Motion by Trustee Smith-Spencer and seconded by Deputy President Astafan to adjourn at 7:06 p.m. Motion carried unanimously.

Respectfully Submitted,

Kristy L. O'Shaughnessy  
Village Clerk/Treasurer