

NORTH CAROLINA ASSOCIATION OF MUNICIPAL CLERKS  
BOARD OF DIRECTORS MEETING  
December 3, 1993

- REGULAR MEETING      The NCAMC Board of Directors met on Friday, December 3, 1993, at 10:00 a.m. in the Conference Room of the North Carolina League of Municipalities Building.
- PRESENT              The following members of the governing board were present: Glenda Sansosti, President; Marie Matthews, First Vice-President; Vickie Weant, Second Vice-President; Judy Mackie, Recording Secretary; Andy Romanet, Treasurer; Peggy Boone, Immediate Past President; Mary Jackson, District 1 Director; Rita Thompson, District 2 Director; Ana Header, District 4 Director; Deborah Pearce, District 5 Director; Merle Edwards, District 6 Director; Beth Hamrick, District 8 Director; Pat Simmons, District 9 Director; Lynn Martin, District 10 Director; Janice Costner, District 11 Director; and Judy Foy, District 12 Director. Also present were the following Past Presidents: Mary Lou Rand, Betty Childress, Betty Fortner, and Jean Bailey. Connie Spell, Budget and Finance Committee Chairman and Jane Ogletree, Program/Education Committee Chairman were also present.
- ABSENT              The following members of the governing body were absent: Joyce Bragg, District 3 Director; and Janice Thomas, District 7 Director.
- WELCOME             President Sansosti called the meeting to order and welcomed all present.
- MINUTES APPROVED    Pat Simmons made a motion the minutes of the previous meeting held September 17, 1993, be approved as presented. Mary Jackson seconded the motion, with unanimous vote.
- TREASURER'S REPORT    Andy Romanet gave the treasurer's report of which a copy is attached. Andy reported that beginning with the new fiscal year, July 1, 1993, the League began using a new accounting software for all the affiliate organizations. Under this new accounting package the financial report shows the amounts budgeted for each account and the totals for each account year-to-date. Budget adjustments will need to be made during the year for those items not budgeted. Any suggestions of improvements or modifications of the program should be directed to Andy Romanet. Following is a report of the monies now on hand:
- |                            |                  |
|----------------------------|------------------|
| Credit Union Share Account | \$ 25.00         |
| Credit Union Checking      | 833.51           |
| Credit Union Money Market  | <u>30,969.15</u> |
| Total Cash On Hand         | \$31,827.66      |
- Following a review of the treasurer's report, the report was accepted as presented.

PROGRAM/  
EDUCATION  
COMMITTEE  
REPORT

Jane Ogletree, Chairman of the Program/Education Committee, reported that final plans for the January Clerk's School and the Advanced Academy Class have been made. Amanda Smith will conduct the Advanced Academy Class entitled "Women/Men In Government". The New Clerk's School will run simultaneously with the Advanced Academy Class. Registration fee for the Advanced Academy Class will be \$55 and it is anticipated the registration for the regular January school will be \$100 with most meals included. Preliminary plans are being made for the regional meetings. It was reported that the annual conference will be held at the Mid Pines Resort in Southern Pines, August 11-13, 1994. The Durham High Theatrical Group will provide entertainment on Friday evening at a cost of \$550. The Sandhills Community College Jazz Band will provide entertainment at the banquet at a cost of \$1,000. Other activities of interest are being planned for the conference. Registration cost for the annual conference will be in the range of \$90 - \$120 and the spouse registration \$35.

ANNUAL  
CONFERENCE  
ENTERTAINMENT  
APPROVED

It was reported that both of the entertainment groups are in great demand and that a commitment needs to be made as soon as possible. After a short discussion, Mary Jackson made a motion the board book and authorize expenditures for the Durham High Theatrical Group at a cost of \$550 and the Sandhills Community College Jazz Band at a cost of \$1000 for entertainment at the 1994 Annual Conference. Vickie Weant seconded the motion, with unanimous vote.

MEMBERSHIP  
COMMITTEE  
REPORT

Judy Foy, Chairman of the Membership Committee, reported that the ribbons for the officers and Committee Members name badges would be ready January 1st. She will mail the ribbons to the committee chairman. It was reported that a representative of the Institute of Government could make pictures of municipal clerks for the booklet but that the NCAMC would have to pay his state salary for one day. Janet at the Institute of Government will report back to Judy with this cost amount.

NEWS-  
LETTER/  
PUBLICITY  
COMMITTEE  
REPORT

President Sansosti reported for Sabrina McMurtrey on the Newsletter/Publicity Committee. It was noted that Sabrina is doing an excellent job in getting the newsletter to the League on time and that it is being mailed on schedule.

WSOS  
COMMITTEE  
REPORT

Betty Fortner, Chairman of the WSOS Committee, reported that the committee had recently placed two new clerks with mentors. If anyone knows of a new clerk who would like to participate in this program, please contact Betty. The WSOS Committee usually has a short presentation at the regional meetings.

MINDEX  
STEERING  
COMMITTEE  
CHAIRMAN  
REPORT

Mary Lou Rand, Mindex Steering Committee Chairman, reported that her committee is planning a meeting to be held at the January School for clerks who actually use Mindex. The meeting will be held to discuss changes needed to be made in the software program. The committee is evaluating the feasibility of making changes to Mindex software or possibility obtaining other software. There is a lot of software available. Anyone who uses Mindex is urged to attend the meeting in January.

IIMC  
REGIONAL  
MEETING

Mary Lou Rand, IIMC Representative, reminded everyone present that the IIMC Regional Meeting will be held January 20 - January 22, 1994, in Greenville, South Carolina. The South Carolina clerks have put together a very informative and educational agenda for the meeting. IIMC President Norma Rodriguez will not be able to attend our regional meeting. She will be leaving the 1st of January to visit South Africa.

\$5  
SURCHARGE  
APPROVED  
BY IIMC  
BOARD

Mary Lou Rand reported that at the last IIMC Board of Directors' meeting, the board approved a \$5 fee for any program courses accepted and approved for credit through IIMC. The \$5 surcharge would be for all courses for the Certified Municipal Clerks and all courses for the Advanced Academy. The Directors of the Institute of Government have been notified but have not responded. This is a great concern of the IIMC Board members. The IIMC office has moved its location and consolidation of records on computers is being made.

NCLM  
BOARD  
REPORT

NCLM Board Member, Gail Smith, did not have a report. The first meeting of the new NCLM Board shall be held in January.

BUDGET  
AND  
FINANCE  
COMMITTEE  
REPORT

Connie Spell, Budget and Finance Committee Chairman, reported that the Audit Report for the fiscal year July 1, 1992 - June 30, 1993, has been completed. Connie stated that she had filed the required tax form with IRS before November 15, 1993. However, she received a notice that this form was not filed for last year and that the association may be fined. Merle Edwards stated that someone should be assigned to file this report each year. Connie wrote a letter explaining that the reason the tax form was not filed last year was an oversight and that future reports would be filed promptly. It was a consensus of the Board that the tax form should be filed by the Budget And Finance Committee after the audit is completed each year.

As a result of the audit, the committee made the following recommendations:

1. Invoices should be filed in the month the check is written, not the month the check clears the bank.
2. Bank account check book should be reconciled monthly with the bank statement.

BUDGET  
COMMITTEE  
RECOMMEN-  
DATIONS

3. Ledger sheet should be used to record the transactions for the Money Market Account. Enclosed is an example which could be used and will make it much easier.
4. The deposit slips should be placed with the support documents that make up the deposit. This will provide a clear paper trail of monies received.

Andy Romanet stated that the recommendations of the Budget and Finance Committee would be implemented and changes in record keeping would be made.

UPDATING  
CLERK'S  
REFERENCE  
GUIDE

Betty Childress, Chairman of the Special Project of Updating the Clerk's Reference Guide, reported that the updating would be made through the League Office. The committee has met with Andy Romanet and made recommended additions and changes to the Clerk's Reference Guide. After the 1st of the year, Andy and his staff will make legal changes as needed. The revised and updated guide should be ready for the 1994 annual conference.

PRODUCING  
A CLERKS  
VIDEO

Jean Bailey, Chairman of the Special Projects of Producing a Clerk's Video, has scheduled a committee meeting on December 14, 1993, in Rocky Mt. The reason the meeting will be held in Rocky Mt., instead of the League Building in Raleigh, is in order that the committee can meet with Jeff Marshall, Vice-President of the Video Division of Hardee's Corporation. Hardees has a professional video division and they may participate in the production of the Clerk's Video through services but no financial assistance. The committee will report back to the board hopefully by January.

LONG  
RANGE/  
STRATEGIC  
PLANNING  
SESSION  
AUTHORIZED

Mary Lou Rand, IIMC Representative and Member of the Special Project of Long Range/Strategic Plan, reported that arrangements have been made with Janice Saylor to conduct a planning session on January 7, 1993. A list of goals of IIMC was distributed to board members for review. After a short discussion, it was decided that the planning session would be held in the auditorium of the League Building from 9:30 a.m. to 4:00 p.m. The fee for conducting the planning session is \$750 plus all expenses which includes airfare, hotel, food, etc. Vickie Weant made a motion the board authorize expenditures up to \$1500 to cover all expenses for Janice Saylor's planning session. Lynn Martin seconded the motion, with unanimous vote.

CLOSING-  
OUT-  
SALES  
DISCUSSED

President Sansosti stated that at the previous board meeting the possibility of the clerks working with Legislative members of the General Assembly to amend the General Statutes to remove the responsibility of Closing-Out-Sales from the Municipal Clerk's duties was discussed. After a short discussion, it was the consensus of the board that no action by the NCAMC should be made.

ADVERTISING CLERKS' POSITIONS DISCUSSED President Sansosti stated that at the previous board meeting advertising of vacant municipal clerks positions was discussed. Some of the clerks in the Clerks Certification School feel that they are more qualified for other positions and are concerned that clerks' positions are not being advertised. It was the consensus of the board that the NCAMC and individual clerks could and should encourage managers to advertise vacant clerks positions in the Institute of Government's Newsletter and Southern Cities published by the League.

1997 SITE COMMITTEE POSITION VACANT President Sansosti informed the board that Bambi Wilson has moved and is no longer a municipal clerk. Her position on the 1997 Site Committee is vacant and shall be filled.

ANNUAL REPORT President Sansosti encouraged board members to be thinking about the Annual Report. Board members should turn in a picture for the report along with biographical information. Committee Chairmans should start preparing their reports and also turn in a picture to Sabrina McMurtrey.

RAFFLE TICKETS A package of raffle tickets was received from IIMC. These tickets are being sold to raise money for a scholarship fund to "Send A Clerk To Harvard". The raffle tickets are for a banner of municipal pins. Clerks are encouraged to send their municipal pins in for the banner. The raffle tickets will be taken to the January school. Application forms are available for anyone wishing to apply for the scholarship.

ADJOURN There being no further business, the meeting was adjourned at 11:30 a.m.

Submitted By:  
Judy L. Mackie  
Recording Secretary

**Profit & Loss Statement**  
For the period October 1, 1993 to October 31, 1993

Description	Current Period Actual	Year To Date Budget	Year To Date Actual	Year To Date Balance	% Budget
<b>Revenue</b>					
Membership Dues	\$280.00	\$14,000.00	\$12,995.00	\$1,005.00	92.82
<b>Education - Training</b>					
Annual Conference	\$ .00	\$11,000.00	\$11,185.00	(\$185.00)	101.68
Regional Meetings	.00	2,100.00	.00	2,100.00	.00
Advanced Academy	.00	3,000.00	3,610.00	(610.00)	120.33
Education Fund	.00	700.00	1,640.00	(940.00)	234.29
IIMC Events	.00	.00	.00	.00	.00
Special Projects	.00	.00	.00	.00	.00
Investment Income	90.33	1,000.00	401.81	598.19	40.18
Fundraising Sales	.00	700.00	555.00	145.00	79.29
<b>Total Revenue</b>	<b>370.33</b>	<b>32,500.00</b>	<b>30,386.81</b>	<b>2,113.19</b>	<b>93.50</b>
<b>Expenditures</b>					
<b>Education - Training</b>					
Annual Conference	\$ .00	\$11,000.00	\$11,656.78	(\$656.78)	105.97
Regional Meetings	.00	2,100.00	954.95	1,145.05	45.47
Advanced Academy	.00	3,000.00	285.00	2,715.00	9.50
Education Fund	.00	2,000.00	.00	2,000.00	.00
IIMC Events	.00	.00	33.92	(33.92)	.00
Special Projects	.00	.00	3,000.00	(3,000.00)	.00
<b>Operating Expenses</b>					
Printing Expense	\$ .00	\$2,000.00	\$324.06	\$1,675.94	16.20
Postage Expense	.00	1,000.00	406.83	593.17	40.68
Supplies	12.09	150.00	560.68	(410.68)	373.79
Professional Services	.00	5,000.00	6,055.00	(1,055.00)	121.10
Travel/President & Staff	.00	2,500.00	1,200.00	1,300.00	48.00
Boards/Committee Meetings	254.11	1,000.00	484.70	515.30	48.47
Gifts & Awards	.00	350.00	280.37	69.63	80.11
Miscellaneous Expense	1.00	1,400.00	90.63	1,309.37	6.47
<b>Fundraising</b>					
Fundraising Purchases	\$ .00	\$1,000.00	\$662.33	\$337.67	66.23
Sales Tax Expense	.00	.00	.00	.00	.00
<b>Total Expenditures</b>	<b>267.20</b>	<b>32,500.00</b>	<b>25,995.25</b>	<b>6,504.75</b>	<b>79.99</b>
<b>Excess Revenue Over Expend.</b>	<b>103.13</b>	<b>.00</b>	<b>4,391.56</b>	<b>(4,391.56)</b>	<b>.00</b>

For the Period Oct 01, 1993 to Oct 31, 1993

For the Accounts from 1090 to 4420 - In Location Sequence - \* = InActive Account

-----ACCOUNT-----	BEGINNING BALANCE				REFERENCE		ENDING BALANCE
NUMBER	DESCRIPTION	POST DATE	TRX SOURCE	SOURCE DOC	JRNL NO	DEBIT	NET CHANGE
						CREDIT	
3300	Investment Income			\$311.48CR			
		10/31/93	GLTRX0010	GL	77	84.18	Interest (MMA)
		10/31/93	GLTRX0010	GL	78	6.15	Interest Checking Acct.
2 ENTRIES	ACCOUNT TOTALS:			\$311.48CR		.00 90.33	90.33CR \$401.81CR
3420	Fundraising Sales						
	ACCOUNT TOTALS:			\$555.00CR	** NO TRX FOR THIS ACCOUNT **		.00 \$555.00CR
4110	Professional Services						
	ACCOUNT TOTALS:			\$6,055.00	** NO TRX FOR THIS ACCOUNT **		.00 \$6,055.00
4120	Travel/President & Staff						
	ACCOUNT TOTALS:			\$1,200.00	** NO TRX FOR THIS ACCOUNT **		.00 \$1,200.00
	Annual Conference						
	ACCOUNT TOTALS:			\$11,656.78	** NO TRX FOR THIS ACCOUNT **		.00 \$11,656.78
4220	Regional Meetings						
	ACCOUNT TOTALS:			\$954.95	** NO TRX FOR THIS ACCOUNT **		.00 \$954.95
4230	Advanced Academy						
	ACCOUNT TOTALS:			\$285.00	** NO TRX FOR THIS ACCOUNT **		.00 \$285.00
4250	IIMC Events						
	ACCOUNT TOTALS:			\$33.92	** NO TRX FOR THIS ACCOUNT **		.00 \$33.92
4260	Special Projects						
	ACCOUNT TOTALS:			\$3,000.00	** NO TRX FOR THIS ACCOUNT **		.00 \$3,000.00
4310	Printing Expense						
	ACCOUNT TOTALS:			\$324.06	** NO TRX FOR THIS ACCOUNT **		.00 \$324.06
4320	Postage Expense						
	ACCOUNT TOTALS:			\$406.83	** NO TRX FOR THIS ACCOUNT **		.00 \$406.83
4330	Supplies			\$548.59			
		10/31/93	GLTRX0010	GL	73	12.09	Ck # 569 Robertson Stamp

GENERAL LEDGER DETAIL ACCOUNT BALANCE

For the Period Oct 01, 1993 to Oct 31, 1993

For the Accounts from 1090 to 4420 - In Location Sequence - \* = InActive Account

ACCOUNT NUMBER	DESCRIPTION	POST DATE	TRX SOURCE	BEGINNING BALANCE SOURCE DOC	JRNL NO	DEBIT	CREDIT	REFERENCE NET CHANGE	ENDING BALANCE
1090	Credit Union Share Account								
	ACCOUNT TOTALS:			\$25.00		** NO TRX FOR THIS ACCOUNT **		.00	<u>\$25.00</u>
1110	Credit Union Checking			\$1,094.56					
	10/31/93	GLTRX0010	GL		72	189.93		Ck # 568 Catering Works	
	10/31/93	GLTRX0010	GL		73	12.09		Ck # 569 Robertson Stamp	
	10/31/93	GLTRX0010	GL		74	64.18		Ck # 570 Sunflower's	
	10/31/93	GLTRX0010	GL		78	6.15		Interest Checking Acct.	
	10/31/93	GLTRX0010	GL		79		1.00	SF/Maint. (Checking)	
5 ENTRIES	ACCOUNT TOTALS:			\$1,094.56		6.15	267.20	261.05CR	<u>\$833.51</u>
1210	Credit Union Money Market			\$30,604.97					
	10/31/93	GLTRX0010	GL		75	40.00		Deposit 10-12-93	
	10/31/93	GLTRX0010	GL		76	240.00		Check Deposit 10-12-93	
	10/31/93	GLTRX0010	GL		77	84.18		Interest (MMA)	
3 ENTRIES	ACCOUNT TOTALS:			\$30,604.97		364.18	.00	364.18	<u>\$30,969.15</u>
1600	Mindex Receivable								
	ACCOUNT TOTALS:			\$1,986.63		** NO TRX FOR THIS ACCOUNT **		.00	\$1,986.63
2100	Fund Balance								
	ACCOUNT TOTALS:			\$29,422.73CR		** NO TRX FOR THIS ACCOUNT **		.00	<u>\$29,422.73CR</u>
3100	Membership Dues			\$12,715.00CR					
	10/31/93	GLTRX0010	GL		75	40.00		Deposit Checks	
	10/31/93	GLTRX0010	GL		76	240.00		Check Deposit	
2 ENTRIES	ACCOUNT TOTALS:			\$12,715.00CR		.00	280.00	280.00CR	\$12,995.00CR
3210	Annual Conference								
	ACCOUNT TOTALS:			\$11,185.00CR		** NO TRX FOR THIS ACCOUNT **		.00	\$11,185.00CR
3230	Advanced Academy								
	ACCOUNT TOTALS:			\$3,610.00CR		** NO TRX FOR THIS ACCOUNT **		.00	\$3,610.00CR
3240	Education Fund								
	ACCOUNT TOTALS:			\$1,640.00CR		** NO TRX FOR THIS ACCOUNT **		.00	\$1,640.00CR

*checking*

*Total*



For the Period Oct 01, 1993 to Oct 31, 1993

For the Accounts from 1090 to 4420 - In Location Sequence - \* = InActive Account

-----ACCOUNT-----	BEGINNING BALANCE				REFERENCE						
NUMBER	DESCRIPTION	POST DATE	TRX SOURCE	SOURCE DOC	JRNL NO	DEBIT	CREDIT	NET CHANGE	ENDING BALANCE		
	1 ENTRY		ACCOUNT TOTALS:			\$548.59	12.09	.00	12.09	\$560.68	
4340	Boards/Committee Meetings					\$230.59					
		10/31/93	GLTRX0010	GL	72	189.93			Ck # 568 Catering Works		
		10/31/93	GLTRX0010	GL	74	64.18			Ck # 570 Sunflower's		
	2 ENTRIES		ACCOUNT TOTALS:			\$230.59	254.11	.00	254.11	\$484.70	
4350	Gifts & Awards										
			ACCOUNT TOTALS:			\$280.37			** NO TRX FOR THIS ACCOUNT **	.00	\$280.37
4390	Miscellaneous Expense					\$89.63					
		10/31/93	GLTRX0010	GL	79	1.00			SF/Maint. (Checking)		
	1 ENTRY		ACCOUNT TOTALS:			\$89.63	1.00	.00	1.00	\$90.63	
	Fundraising Purchases										
			ACCOUNT TOTALS:			\$662.33			** NO TRX FOR THIS ACCOUNT **	.00	\$662.33
25	ACCOUNTS										
16	TOTAL DETAIL ENTRIES		GRAND TOTALS:			.00	637.53	637.53	.00	.00	

GENERAL LEDGER TRANSACTION REGISTER

BATCH NUMBER: 1

COMMENT:

SOURCE: GLTRX0010

-----ACCOUNT-----		POST	DEBIT	CREDIT	JRNL	SRC	-----TRANSACTION-----	
NUMBER	DESCRIPTION	DATE	AMOUNT	AMOUNT	ENT#	DOC	SOURCE	REFERENCE
1110	Credit Union Checking	10/31/93		189.93	72	GL		Ck # 568 Catering Wo
4340	Boards/Committee Meetings	10/31/93	189.93		72	GL		Ck # 568 Catering Wo
1110	Credit Union Checking	10/31/93		12.09	73	GL		Ck # 569 Robertson S
4330	Supplies	10/31/93	12.09		73	GL		Ck # 569 Robertson S
1110	Credit Union Checking	10/31/93		64.18	74	GL		Ck # 570 Sunflower's
4340	Boards/Committee Meetings	10/31/93	64.18		74	GL		Ck # 570 Sunflower's
1210	Credit Union Money Market	10/31/93	40.00		75	GL		Deposit 10-12-93
3100	Membership Dues	10/31/93		40.00	75	GL		Deposit Checks
1210	Credit Union Money Market	10/31/93	240.00		76	GL		Check Deposit 10-12-
3100	Membership Dues	10/31/93		240.00	76	GL		Check Deposit
1210	Credit Union Money Market	10/31/93	84.18		77	GL		Interest (MMA)
3300	Investment Income	10/31/93		84.18	77	GL		Interest (MMA)
1110	Credit Union Checking	10/31/93	6.15		78	GL		Interest Checking Ac
3300	Investment Income	10/31/93		6.15	78	GL		Interest Checking Ac
1110	Credit Union Checking	10/31/93		1.00	79	GL		SF/Maint. (Checking)
4390	Miscellaneous Expense	10/31/93	1.00		79	GL		SF/Maint. (Checking)
16 ENTRIES		TOTALS:	\$637.53	\$637.53				

EDUCATION/PROGRAM COMMITTEE REPORT  
TO THE BOARD OF DIRECTORS

December 3, 1993

The Education/Program Committee met on October 29, 1993 with 6 members present.

Amanda Smith has been hired to conduct the Advanced Academy at the January Clerks school. She will present Women/Men In Government which will run simultaneously with the new Clerk's School. The approximate cost for Academy registration will be \$55. We'll introduce a new question & answer game at the reception to encourage networking, and making new friends and a door prize will be given to the winning Clerk at the Friday morning breakfast. Topics for the school range from Memory & Listening Skills, to Diversity with ADA and OSHA regulations "in between". Carolina Murder Mysteries will make the Thursday evening dinner something to remember. Registration is anticipated to be \$100 with most meals included.

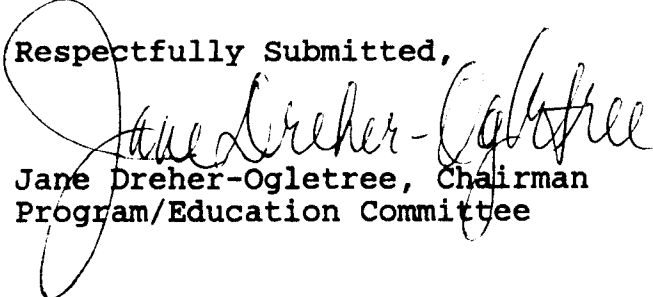
Regional meetings will be held in Washington, Mint Hill, Lenoir and Wilson. Preliminary topics for the meetings are parliamentary procedure, cable television and coping with taxpayer groups and new boards.

The annual conference will be held at the Mid Pines Resort in Southern Pines, August 11-13, 1994.

Registration will be conducted by one League representative and a representative from the area's convention and visitors bureau. Friday dinner will be a baseball park outing with baseball theme dress. The Durham High Theatrical Group comes very highly recommended to entertain us on Friday evening, as does the Sandhills Community College Jazz Band who will entertain us at the banquet.

The last morning the conference will be kicked off by Southern Pines Police Department teaching self-defense and in the afternoon there will be pottery and antique tours, a game of golf or a pool party at Foxfire. Hopefully one of these activities will interest those in attendance at the conference. The banquet will have a 1920's theme and everyone is encouraged to attend in their best flapper attire! Educational topics will be decided on in the spring with ideas derived from the evaluation forms at the Clerks School.

Respectfully Submitted,

  
Jane Dreher-Ogletree, Chairman  
Program/Education Committee



# NORTH CAROLINA LEAGUE OF MUNICIPALITIES

Albert Coates Local Government Center/West Lane and North Dawson Streets  
P.O. Box 3069, Raleigh, North Carolina 27602-3069 (919)715-4000  
FAX Number — (919) 733-9519

September 24, 1993

Ms. Janet B. Lessard  
Director of Administration  
North Carolina League of Municipalities  
P.O. Box 3069  
Raleigh, N.C. 27602

Dear Ms. Lessard:

I have examined the following records of the North Carolina Association of Municipal Clerks for the fiscal year ending June 30, 1993:

1. Checkbook
2. Monthly computer statements
3. Paid bills
4. Monthly bank statements

After reviewing the checks, monthly statements and randomly tracing several billings to payment, I found the records to be correct and I consider the audit for the fiscal year ending June 30, 1993 to be completed.

Sincerely yours,

Connie Spell, CMC/AAE  
Chairman, Budget and Finance Committee  
North Carolina Association of Municipal Clerks

CS/mah

cc: Glenda W. Sansosti, CMC/AAE  
President, North Carolina Association of Municipal Clerks

President  
Derryl Garner  
Mayor, Newport

First Vice President  
Nancy M. Jenkins  
Mayor, Greenville

Second Vice President  
Mel L. Cohen  
Mayor, Morganton

Third Vice President  
David E. Henson  
Mayor, Franklin

Past President  
A.P. Coleman  
Mayor Pro Tem, Wilson

Executive Director  
David E. Reynolds  
NCLM, Raleigh

October 13, 1993

To: NCAMC Officers, Board of Directors

From: Connie Spell, CMC/AAE, Chairman, Budget & Finance  
Committee

Subject: 1992-1993 Audit

The Budget and Finance Committee reviewed the financial records of the NCAMC for the year ended June 30, 1993 on September 24, 1993.

As a result of this review our comments and recommendations are as follows:

1. Invoices should go in the month check is written, not the month the check clears the bank.

Example: Scholarship checks were written in September. Invoices and support papers were in October.

2. Bank account check book should be reconciled monthly with statement from bank.

3. Ledger sheet should be used to record the transactions for the Money Market Account. Enclosed is an example which could be used and will make it much easier.

4. The deposit slips should be placed with the support documents that make up the deposit. This will provide a clear paper trail of monies received.

NCAMC

MONEY MARKET ACCOUNT #

		1	2	3	4	5
93-94			INTEREST	DEPOSITS	WITHDRAWEL	ENDING BAL.
1	JULY	Beginning Balance				
2						
3						
4						
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