

**POLICY SET BY BOARD OF SELECTMEN
AT BOARD OF SELECTMEN MEETING
January 21, 2014**

INTERNAL AUDIT POLICY: In order to properly track all receipts into the Town of Heath, department heads should keep proper records of any income they receive. This can be in the form of an electronic or handwritten document listing the name of the payer, the date, the amount and whether cash or check, and the reason for payment (for example, dump permit). A receipt should be available should the payer want one. Whenever possible, receipts should be pre-numbered. A record should also be made indicating the date these funds were turned over to the town treasurer.

Occasionally the town accountant will request a copy of your records to compare with those of the treasurer. This will satisfy the internal audit recommendation of the FY12 Audit conducted by Roselli, Clark & Associates.