

THE AUDITOR'S ROLE

The town auditor plays a vital role in preserving the democratic nature of Vermont's local government by ensuring that local officials are accountable for their expenditures of the taxpayers' money. It is the auditor's job to review the accounts of local officials and report the findings directly to the taxpayers for review. Because this report is presented only days before town meeting, the statutory scheme envisions that if the taxpayers do not like what the auditors' report indicates about how the officials have spent the taxpayers' money; the officials will be voted out of office. Thus, it is the auditor's function to present an easy-to-understand picture of the town's finances to the people of the town.

DUTIES OF LOCALLY ELECTED AUDITORS

1. Statutory Requirements. According to the Vermont Statutes, the auditors must "examine and adjust the accounts of all town and town school district officers and all other persons authorized by law to draw orders on the town treasurer," and the auditors must "report their findings in writing and cause the same to be mailed or otherwise distributed to the legal voters of the town at least ten days before the annual meeting." 24 V.S.A. §§ 1681, 1682(a).

The town auditors must prepare and publish an audit report that reviews the accounts of the town's treasurer, select board, tax collector and other municipal officials who submit bills for expenses to the town for payment on a monthly or annual basis. This report provides taxpayers with detailed information about the town's financial status.

2. Practical Requirements and Preparation Time. The practical obligations of local auditors vary significantly from town to town, depending on whether the town employs professional auditors, and other factors. In towns where the auditors themselves do the audits of the town accounts, the auditors must expect to spend a great deal of time poring over the records of the treasurer and other officials who maintain minor accounts for the town (e.g., the library account and cemetery funds) and checking the checkbooks and bank statements for accuracy.

Preparing the written audit report can also be a fairly large task, particularly if the auditors are not already experienced in preparing financial reports.