April 17, 2026

To: Patti Meier, Mayor

Board of Aldermen

RE: Internal Audit

From: 2025 Audit Committee

Brittany Beazley, Town Volunteer; Kellee Ball, Alderman ; Kathy LaMaster, Town Secretary

An Internal Audit for the Town of Cross Timber was conducted April 17, 2026 using a random month sampling for fiscal year 2024-2025. The Committee consisted of Brittany Beazley, town volunteer; Kathy LaMaster, Town Secretary, and Kellee Ball, Alderman.

The process consisted of randomly drawing a sample month for the year being audited followed by locating the necessary documents representing that month. Tasks included matching the Mayor's deposit and income memos to the supporting documentation; checking both income and expenses against the bank statement & the monthly board documents; and analyzing the annual budget to the identified month. These tasks were conducted by one member, then replicated by a second member with each person making notes of recommendations or issues. Overseeing the process and locating documents was the Town Secretary, Kathy LaMaster, she was also able to answer any questions.

The month of May 2025 was sampled and audited with no outstanding issues.

No major recommendations were made by the committee. Two minor recommendations were to make sure the carbon copy of the deposit be dark enough to read and to implement a way to track volunteer donations.