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Internal control procedures for adhering with MGL Chapter 44, Section 53A, Grants and gifts; acceptance and expenditure

I recommend the Town adopt the following internal control procedures for adhering with MGL Chapter 44, Section 53A, Grants and gifts; acceptance and expenditure:

1. All grant awards and gifts will be accompanied by an award/gift letter signed by the grantor/donor specifying the amount of the grant/gift and the purpose.
2. The following will be presented to the Board of Selectmen for their approval:
 - a) A letter from the department stating the donor, amount, purpose, and the date of the vote held by the Board or Committee that they would like to accept.
 - b) A copy of the award/gift letter
 - c) A copy of the check
3. The Board of Selectmen will vote to accept the grant/gift, confirming the purpose(s) for which the grant/gift will be expended and designate the officer or department responsible for expending the gift/grant.
4. A copy of the award/gift letter along with the vote by the Board of Selectmen will be given to the Town Accountant. The Town Accountant will create the appropriate revenue and expenditure accounts on the MUNIS accounting information system and inform the officer or department responsible for expending the gift/grant of the accounts.
5. A copy of the award/gift letter along with the vote by the Board of Selectmen will be given to the officer or department who will include this with the departmental receipt to the Treasurer. The Officer or department will spend the grant in accordance with the provisions of the grant/gift award letter and as directed by the Board of Selectmen and in accordance with all applicable laws and regulations.

Amended and approved by the Board of Selectmen February 12, 2018