

**TOWN CLERK'S REPORT**  
**January 1, 2016– December 31, 2016**

Remitted to the Treasurer:

Motor Vehicle Permits	\$982,511.12
State Fees – Autos	17,072.50
Boat Registrations	3,241.04
State Fees - Boats	1,080.00
Title Fees	2,658.00
E-REG fees	251.55
Dog Licenses	5809.00
Dog License Replacement tag	2.00
Dog License Penalties	753.00
Dog Fines	0
Certified Copies	1,230.00
Marriage Licenses	1,350.00
Filing Fees	8.00
OHRV & Snowmobile Registrations	1,350.00
Hunting & Fishing Licenses	1,734.00
 TOTAL REMITTED TO TREASURER	 \$1,019,050.21

Number of Motor Vehicle Permits issued	7,060
Number of Boat Registrations issued	216
Number of Dog Licenses issued	958
Number of Certified Copies issued	92
Number of Marriage Licenses issued	27

Respectfully submitted,  
*Mary Jo McCullough, CTC*  
Town Clerk

**REPORT ON INTERNAL CONTROL BASED ON  
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen  
Town of Newton, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Newton, New Hampshire (the Town) as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
April 26, 2016

April 26, 2016

To the Board of Selectmen  
Town of Newton, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Newton, New Hampshire for the year ended December 31, 2015, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comment and suggestion regarding this matter. We previously reported on the Town's internal control structure in our report dated April 26, 2016. This letter does not affect that report or our report on the basic financial statements dated April 26, 2016.

We have already discussed this comment and suggestion with various Town personnel, and we will be pleased to discuss this in further detail at your convenience, to perform additional study of the matter, or to assist you in implementing the recommendation.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,



Vachon Clukay & Company PC

## **REDEMPTION NOTIFICATION**

### ***Observation***

As previously reported, we again noted that the tax collector's office did not notify the register of deeds of tax redemptions within the proper time frame required by State law.

### ***Implication***

The Town is not in compliance with State law. Per RSA 80:33, the tax collector is to notify the register of deeds of any tax redemptions within thirty days of the redemption of tax liens. The failure to notify the register of deeds in a timely manner could create future problems should the property ownership be transferred.

### ***Recommendation***

We recommend that the tax collector's office promptly forward tax lien release notices to the register of deeds to comply with State law. One suggestion is to institute a pop-up reminder on an electronic calendar, which would remind the tax collector to submit the necessary paperwork to the registry every month on a bi-monthly basis.