

## Mellisa Seamans

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**From:** Sheryl Stephens Burke <SBurke@melansoncpas.com>  
**Sent:** Wednesday, August 12, 2020 9:23 AM  
**To:** Mellisa Seamans  
**Cc:** Sheryl Stephens Burke; Alyssa Simard  
**Subject:** RE: Field Work

Hi Mellisa,

We are conducting our audits remotely as much as possible.

At this time, we have not scheduled fieldwork, nor have we proposed a timeline to complete the audit, because we are waiting for a response/confirmation on the following information. This information is needed in order for us to determine if the books/accounting records are "closed" and ready to be audited.

- What entries are still needed for 2019?
- What is the dollar amount/impact of those entries?
- Is the operating cash account reconciled?
- Does fund balance reconcile to the prior year audited?
- Have the following been properly recorded –
  - Receivables
  - Prepaids
  - Payables
  - Accruals/withholdings

Once we have this information and are able to determine if the numbers are ready to be audited, we will propose a timeline for the audit process, similar to the one that is included in the engagement letter. Based on our current calendar, it is unlikely that we will be able to start fieldwork until late September or early October, even if the books/accounting records are ready to be audited now. June 30, 2020 year-end audits are currently in-process, and because the County's books were not closed in a timely manner, that timeframe would be the first available.

**Sheryl L. Stephens Burke, CPA, MST**  
Principal



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**From:** Mellisa Seamans <mseamans@CarrollCountyNH.net>  
**Sent:** Tuesday, August 11, 2020 2:33 PM  
**To:** Sheryl Stephens Burke <SBurke@melansoncpas.com>  
**Subject:** Field Work

Sheryl,

Will Melanson be doing any 2019 audit work onsite here this year? The county administration building is open to the public with masks and screening procedure (including temperature check) required.

Or will all of the audit work be done remotely?

Also, the nursing home finance director, Paula, will be going on vacation starting August 22. She wanted me to pass on that she has not yet received a list of items your team needs from her.

If there are items she can gather/scan/send before she goes on vacation, she is happy to do so.

Best,

Mellisa Seamans

Executive Coordinator

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