

**Town of Enfield
Audit Meeting Minutes
Enfield Town Hall
Thursday, January 16, 2014
5:00 p.m.**

Present: Town Supervisor Ann Rider, Town Councilperson Virginia Bryant, Town Councilperson Mike Carpenter, Town Councilperson Vera Howe-Strait, Town Councilperson Beth McGee, Town Clerk Alice Linton, Town Bookkeeper Mary Cornell, Town Justice Betty Poole.

Supervisor Rider opened the meeting at 5:25 p.m. by leading the assemblage in the Pledge of Allegiance to the Flag.

New Business: Annual Audit of Town Books

Town Justice Betty Poole's 2013 books were presented for audit. There was only one set of books kept this year as Justice Poole filled both town justice positions.

At this time Justice Poole left the meeting.

Town Clerk Alice Linton's 2013 books were presented for audit. Supervisor Rider stated she will look into having someone reconcile the town clerk bank statement each month.

At this time Town Clerk Linton left the meeting.

Town Bookkeeper Mary Cornell's 2013 books were presented for audit. Supervisor Rider stated there was a glitch with the Williamson Law Bookkeeper program in December. There is now additional security with the Chase Bank in that Supervisor Rider must approve any external transactions outside of the bank, such as payroll and retirement, in addition to the bookkeeper. Town Councilperson Howe-Strait will also be added as she is deputy supervisor.

Supervisor Rider stated there are line items that have overages that have not yet been resolved, such as payroll for the deputy town clerk and highway employees. The supervisor's annual report has not yet been completed.

Bookkeeper Cornell suggested if the vouchers could be submitted prior to the town board meeting, she could check the line items and look for potential overages.

Supervisor Rider asked that the Wind Farm escrow account be rechecked, as it may be over.

Supervisor Rider stated when she met with the town's insurance agent, they listed vehicles and their values. She does not have a list of property that the town owns. Councilperson Carpenter will work on that list.

Supervisor Rider moved, with a second by Councilperson Bryant, that the board reviewed the books of the Town Justice Betty Poole, the Town Clerk Alice Linton, and the Town Bookkeeper Mary Cornell and found them to be in good order except as noted on the annual audit process for town paper form that will be made part of the record of this meeting.

Vote: Councilperson Bryant aye, Councilperson Carpenter aye, Councilperson Howe-Strait aye, Councilperson McGee aye, Supervisor Rider aye. Carried.

At this time Town Bookkeeper Mary Cornell left the meeting.

Old Business: Discussion of Draft Comprehensive Plan

Supervisor Rider stated she made some notes of her thoughts on the draft Comprehensive Plan and asked other town board members to discuss how they would like to proceed.

Councilperson Carpenter stated he felt it would be good to get written thoughts to the Planning Board before their next meeting, but wondered what the structure should be. He thought submitting concerns section by section might work best.

Councilperson McGee asked if the comments should be written for a roundtable discussion per section, or if they should be typed and turned over to the Planning Board.

Councilperson Carpenter feels if the board is going to respond as a whole to the draft, there will need to be a working meeting to format that paper.

Supervisor Rider set a special town board meeting to discuss the Comprehensive Plan for Thursday, January 23, at 5:30 p.m. at the Enfield Community Building.

Town Board chair Dan Walker stated he feels the Comprehensive Plan should show the town what has to happen both physically and culturally to build the town up. It will show how the land use of the town will benefit all the residents of the town. The Plan needs to have interaction when building it.

Councilperson Carpenter feels if the Planning Board could attend the working meeting on January 23, they can hear what the board discusses and be able to take that information back to their meeting.

Dan Walker doesn't feel it will be productive for the board to discuss the Plan unless there is interaction with the Planning Board. He suggested having the town board members attend the next Planning Board meeting in February.

Councilperson McGee feels if the Town Board is going to ultimately be the group that approves the Plan, they need to have their time to put thoughts together. The Planning Board has worked on their thoughts for a year and presented the draft to the Town Board.

Councilperson Bryant felt a joint working meeting would work best.

Supervisor Rider feels the Town Board should discuss the Plan section by section and determine what their concerns are and if the sections should be redone or changed.

Dan Walker will let Planning Board members know about the meeting on the 23rd so they can attend if they'd like. The next Planning Board meeting will be on February 5 and Town Board members can attend that and the process can continue. This is a town project where the Town Board and the Planning Board need to work together. He feels a roundtable discussion is the best way to hear everyone's thoughts.

Councilperson McGee feels the town needs an opportunity to collectively put their thoughts together on each section and the Plan as a whole. Then they can give the information to the Planning Board and following that come together as a big group and have discussion.

Councilperson Howe-Strait feels the meeting on the 23rd to share thoughts, with the Planning Board in the audience to refer questions to and for clarification, is what the Town Board is looking for.

Councilperson Bryant left the meeting at this time.

Appointment of Delegate for the Association of Towns Annual Meeting:

Supervisor Rider stated the Association of Towns annual meeting is February 16-19 in New York City. She plans to attend the meeting, but in order to vote she needs to be designated by the Town Board.

Councilperson Carpenter moved, with a second by Councilperson Howe-Strait to designate Supervisor Rider as the Town of Enfield delegate to the Association of Towns Annual Meeting.

Vote: Councilperson Carpenter aye, Councilperson Howe-Strait aye, Councilperson McGee aye, Supervisor Rider aye. Councilperson Bryant absent. Carried.

Adjournment:

Supervisor Rider moved, with a second by Councilperson Howe-Strait to adjourn the meeting at 7:35 p.m.

Respectfully submitted,

Alice M. Linton
Enfield Town Clerk

THE ANNUAL AUDIT PROCESS FOR TOWNS

IV. CHECKLIST FOR INITIAL REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Determine the types of funds in use and if separate cash receipt and disbursement books are maintained for the various funds or if a single cash receipt and single cash disbursement book is maintained. The following checklist can be used for each fund maintained.

<u>Cash Receipts Book</u>	<u>YES</u>	<u>NO</u>
▶ Is the cash receipts book maintained up-to-date? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
▶ Is the cash receipts book maintained in a manner to identify date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records e.g., water rents)?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits identified?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are duplicate deposit slips kept?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits made timely?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit:</i> <i>Date</i> <i>Amount</i>		

▶ Is the cash receipts book totaled and summarized at the end of each month?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements Book</u>	<u>YES</u>	<u>NO</u>
<i>N/A</i>		
▶ Is the cash disbursements book maintained up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Is the cash disbursements book maintained in a manner to identify amounts disbursed (either individually or totals referenced to abstracts, payrolls)?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are pre-numbered checks used for all disbursements other than petty cash?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are all checks signed by the supervisor?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are canceled checks returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Are all unused checks properly controlled?	<input type="checkbox"/>	<input type="checkbox"/>
▶ Is the cash disbursement book summarized and footed?	<input type="checkbox"/>	<input type="checkbox"/>

THE ANNUAL AUDIT PROCESS FOR TOWNS

Property Records

YES NO

- ▶ Are property records maintained? *N/A*
- ▶ Are the records up-to-date?
- ▶ Are all fixed assets included in the records?
- ▶ Are physical inventories taken and compared to the records?

Interim Financial Reports

YES NO

- ▶ Are interim reports prepared (budget/actual; trial balances, etc.)?
- ▶ Are the reports distributed to the board and department heads? *upon request*

PAYROLLS

YES NO

- ▶ Are payrolls approved by ~~department heads~~ ^{*supervisor*}?
- ▶ Are pay rates in accordance with union contracts or board resolution?
- ▶ Is leave time accounted for?

Overall Evaluation

THE ANNUAL AUDIT PROCESS FOR TOWNS

VI. CHECKLIST FOR INITIAL REVIEW OF TOWN CLERK'S RECORDS

Cash Receipts Book

YES NO

- ▶ Is the cash receipts book maintained up-to-date?
- ▶ Is the cash receipts book maintained in a manner to identify date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records e.g., water rents)?
- ▶ Are deposits identified?
- ▶ Do deposit amounts agree with cash receipt amounts?
- ▶ Are deposits made timely (no later than the third business day after \$250 has been collected)?
made weekly
- ▶ Are deposits recorded up-to-date?

<i>Last Recorded Deposit:</i>	<i>Date</i>	<i>Amount</i>	
	<u>12/31/13</u>	<u>2300</u>	
- ▶ Is the cash receipts book totaled and summarized at the end of each month?

Cash Disbursements Book

YES NO

- ▶ Is the cash disbursements book maintained up-to-date?
- ▶ Is the cash disbursements book maintained in a manner to identify amounts disbursed?
- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Town Clerk?
- ▶ Are ~~cancelled~~ ^{copied} checks returned with bank statements and maintained on file?
- ▶ Are checks recorded up-to-date?

<i>Last Recorded Check :</i>	<i>#</i>	<i>Date</i>	<i>Amount</i>
	<u>1912</u>	<u>12/31/13</u>	<u>22.50</u>

Cash Reconciliations

YES NO

- ▶ Are bank accounts reconciled?

audit meeting
Jan. 16, 2014

THE ANNUAL AUDIT PROCESS FOR TOWNS

X. CHECKLIST FOR INITIAL REVIEW OF JUSTICE COURT RECORDS

Cash Receipts Book

YES NO

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate copies of receipt forms kept for court records?
- ▶ Are receipts recorded up-to-date?

Last Recorded Receipt: # 11909 Date 12/16/13 Amount ~~18500~~ 900⁰⁰

- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Do deposit amounts agree with cash receipt amounts?
- ▶ Are deposits made within 72 hours of collection? obsolete
- ▶ Are deposits recorded up-to-date?

\$3955⁰⁰ June 30
7-3 times/month

Last Recorded Deposit: Date 12/31/13 Amount \$1726.00

- ▶ Is the receipt book totaled and summarized at the end of each month?

Last Month Totaled and Summarized: monthly report
December, 2013
monthly report

Cash Disbursements Book

YES NO

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks returned with bank statements and kept for court records?
- ▶ Are checks recorded up-to-date?

Last Recorded Check: # 475 Date 1/9/14 Amount 1726⁰⁰

THE ANNUAL AUDIT PROCESS FOR TOWNS

Bank Reconciliations

YES **NO**

- ▶ Are bank accounts reconciled promptly after bank statements are received?

Last Bank Reconciliation for Each Bank Account: Bail account *Date Performed* 1/13/14 *Month Ending* December, 2013

Additional Supporting Records

YES **NO**

- ▶ Is a list of bail maintained?
- ▶ Is a record of uncollected installment payments maintained? N/A

Dockets and Case Files

YES **NO**

- ▶ Are separate dockets maintained for various classification of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? N/A
- ▶ Are case files maintained for all cases? not V&T
- ▶ Are indexes maintained for all cases? N/A docket #'s
- ▶ Do dockets for disposed cases appear to be complete? N/A
- ▶ Do dockets for disposed cases agree with amounts reported? N/A

Accountability

YES **NO**

- ▶ Is accountability determined at the end of each month?
- ▶ Do accountability amounts agree with bank reconciliations and supporting information?

Last Determination of Accountability: _____ *Date Performed* _____ *Month Ending* _____

Reports to Division of Criminal Justice Services

YES **NO**

- ▶ Are reports made timely to the Division of Criminal Justice Services?
- ▶ Has the court received any notices regarding late reporting?
 If yes, why were reports late and what corrective actions were taken?

THE ANNUAL AUDIT PROCESS FOR TOWNS

Reports to Justice Court Fund

YES NO

- ▶ Are monthly reports made timely to the Justice Court Fund? YES NO
- ▶ Do reported amounts agree with cash receipt and disbursement books? YES NO
- ▶ Do reported amounts agree with docket dispositions and case files? YES NO

Last Report Submitted - Month Ending Dec. 2013 Date 1/10/14 Amount \$1726⁰⁰

- ▶ Has the court received any notices regarding late reporting? YES NO
If yes, why were reports late and what corrective actions were taken?

Reporting to Department of Motor Vehicles - TSLE&D Program

YES NO

- ▶ Is information reported timely to TSLE&D? YES NO
- ▶ Has the court received any notices regarding late reporting? YES NO
If yes, why were reports late and what corrective actions were taken?

obsolete submitted electronically at end of every court day.

- ▶ Are reports from TSLE&D to the court maintained and utilized? YES NO
Last TSLE&D Report Available: Date _____ *N/A don't get any*
- ▶ How many cases are shown as pending in the last TSLE&D report? _____
- Is the number of pending cases reasonable? *on annual report* YES NO
- How many cases are shown as pending for more than 90 days? _____
- What actions have been taken to dispose of these cases? _____

Overall Evaluation

good/adequate in all areas

Ann A. Lides, Supervisor

1/16/14