
TOWN OF ENFIELD
TOWN CLERK'S 2014 ANNUAL REPORT

RECEIPTS

4	MARRIAGE LICENSES	160.00
47	COPIES	11.75
6	CERTIFIED COPIES	60.00
	DECALS	1,678.00
83	BUILDING PERMITS	8,767.50
1	MISCELLANEOUS REVENUE	11.00
2	CULVERT PERMITS	400.00
739	DOG LICENSES	8,699.00

TOTAL RECEIPTS: **\$19,787.25**

DISBURSEMENTS

	PAID TO SUPERVISOR FOR GENERAL FUND	16,677.71
	PAID TO SUPERVISOR FOR CULVERT PERMITS	400.00
	PAID TO NYS DEC FOR DECALS	1,585.54
	PAID TO NYS ANIMAL POPULATION CONTROL FUND	1,034.00
	PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	90.00

TOTAL DISBURSEMENTS: **\$19,787.25**

Alice M. Linton

ALICE LINTON, TOWN CLERK

JANUARY 2, 2015

**TOWN OF ENFIELD COURT
BETTY F. POOLE, TOWN JUSTICE
182 ENFIELD MAIN ROAD
ITHACA, NY 14850**

January 12, 2015

RE: ANNUAL REPORT
TOWN OF ENFIELD COURT
BETTY F. POOLE, TOWN JUSTICE

Activity for Justice Poole's part of the Town of Enfield Court for 2014 is as follows:

Number of cases closed:	237
Number of Cases opened:	388
Arraignments for other Courts	31
Charges Transferred to T.C. County	7
Pending Cases – (Includes Scofflaws)	218

FINES AND FEES

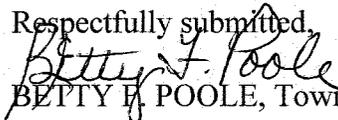
Criminal, Motor Vehicle	\$ 12,655.00
NYS Surcharges	12,436.50
Civil Charges	2,290.00
Bail Poundage	75.00

TOTAL REMITTED TO TOWN OF ENFIELD \$ 27,456.50

Bail Received \$ 3,575.00

ADDITIONAL ACTIVITIES

Arrest warrants and Bench warrants issued; search warrants issued; orders of protections issued; conditional discharges; probation inquiries and documentation; jail terms; bench trials; jury trials; motion hearings; felony preliminary hearings held; small claims trials; summary proceedings and warrants of evictions; arraignments for other courts; certificates of dispositions; case researching; processing of scofflaws; decisions written; legal research, pre trial hearings, annual budget processes, implementing on-line access to various web sites, dictation and transcription of hearings and preparing written decisions on all. Attend annual continuing legal education classes and training, attend various county meetings with agencies, TCMA meetings and correspondence.

Respectfully submitted,

BETTY F. POOLE, Town Justice

THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD

CHECKLIST FOR REVIEW OF TOWN CLERK'S RECORDS

checking acct
at Tompkins Trust Co

Cash Receipts Book

- Is the cash receipts book maintained up-to-date? YES NO
- Is the cash receipts book maintained in a manner to identify date received, payer, purpose and the amount (either individual or totals referenced to subsidiary receipt records, e.g. building permits, driveway pipes) YES NO
- Are deposits identified? YES NO
- Do deposit amounts agree with cash receipt amount? YES NO
- Are deposits made in a timely manner? YES NO
- ~~Are~~ different routes taken to the bank when the clerk is making a deposit? YES NO *2 different routes*
- Are deposits recorded up-to-date? YES NO

Last Recorded Deposit	Date	Amount
	<u>12/30/14</u>	<u>5460.00</u>

- Is the cash receipts book totaled and summarized at the end of each month? YES NO

Cash Disbursement Book

- Is the cash disbursement book maintained up-to-date? YES NO
- Is the cash disbursement book maintained in a manner to identify amount disbursed? YES NO
- Are pre-numbered checks used for all disbursements other than petty cash? YES NO
- Are all checks signed by the Town Clerk? YES NO *only authorized signer on the acct*
- Are copies of canceled checks returned with bank statements and maintained on file? YES NO
- Are checks recorded up-to-date YES NO

Last Recorded Check	#	Date	Amount
	<u>127 1939</u>	<u>12/31/14</u>	<u>69⁰⁰</u>

Cash Reconciliations

- Are bank accounts reconciled?
- Are bank accounts reconciled by a second person?
- Does the reconciled bank balance agree with the cash balance record in the accounting records?

Last Bank Reconciliation for each Bank Account: Date Performed

Month Ending:

1/5/15

December 31, 2014

Accountability

- Is accountability (what the town clerk owes the Supervisor) determined at the end of each month?
- Does the accountability amount agree with bank reconciliation and supporting records?

Reporting

- Are monthly reports and payments made to the Supervisor?
- Are monthly reports and payments made timely to other agencies?
DECALS NYS Ag & Markets NYS Dept. of Health
- Do reported amounts on monthly reports agree with cash receipts and disbursements book?

Other Concerns

- Are unused checks safeguarded? *in locked filing cabinet*
- Are undeposited cash receipts safeguarded? *in vault*
- Are unissued licenses (e.g., hunting, dog) safeguarded? *locked w/ computer pass word*
- Are receivable control accounts maintained, if applicable? *handicapped - locked in filing cabinet dog licenses that are due*
- Are revenues from town clerk fees compared with those of previous years?

Overall Evaluation

hooks complete

Audit Committee

Date

Ann S. Rider

1/15/15

[Signature]

1/15/15

THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD

CHECKLIST FOR INITIAL REVIEW OF JUSTICE COURT RECORDS

2 accounts at Tompkins Trust
one is a bail account

Cash Receipts Book

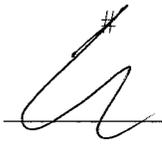
- Are pre-numbered receipt forms issued for all collections?
- Are duplicate copies of receipt forms kept for court records?
- Are receipts recorded up-to-date?

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

<i>Last Recorded Receipt</i>	#	Date	<i>Amount</i>
	<u>12069</u>	<u>12/29/14</u>	<u>\$205.00</u>

- 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? *on bank statement*
- Do deposit amounts agree with cash receipt amount
- Are deposits made within 72 hours of collection?
- Are deposits recorded up-to-date?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

<i>Last Recorded Deposit</i>	#	Date	<i>Amount</i>
	<u></u>	<u>12/30/14</u>	<u>\$1747.00</u>

Justice Checking Account

- Are pre-numbered checks used for all disbursements other than petty cash?
- Are all checks signed by the Justice? *only authorized to sign*
- Are checks recorded up-to-date?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

<i>Last Recorded Deposit</i>	#	Date	<i>Amount</i>
	<u>487</u>	<u>12/1/14</u>	<u>\$1378.00</u>

Bank Reconciliations

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

Last Bank Statement Reconciliation for each Bank Account: Date Performed Month Ending

1/15/15

Dec. 2014

Additional Supporting Records

- Is a list of bail maintained?

Do not accept installment pymts

- Is a record of uncollected installment payments maintained?

Dockets and Case Files

- Are separate dockets maintained for various classification of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?

- Are case files maintained for all cases?

- Are ~~indexes~~ ^{docket numbers} maintained for all cases?

- Do dockets for disposed cases appear to be complete?

- Do dockets for disposed cases agree with amounts reported?

Accountability

- Is accountability determined at the end of each month?

- Do accountability amounts agree with bank reconciliations and supporting information?

sent electronically

Last determination of Accountability:

Date Performed

Month Ending

1/15/15
~~12/31/14~~

December 2014

Reports to Division of Criminal Justice Services

- 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?

Reports to Justice Court Fund

YES **NO**

- Are monthly reports made timely to the Justice Court Fund?
- Do reported amounts agree with cash receipt and disbursement books?
- Do reported amounts agree with docket dispositions and case files? *N/A*
- Has the court received and notices regarding late reporting?
If yes, why were reports late and what corrective actions were taken?

Reporting to Department of Motor Vehicles – TSLE&D Program

Information is submitted electronically at the end of every Court day. The number of cases ^{*heard*} pending, the number pending for more than ~~60~~ days and actions that have been taken are on the Annual Report from the Court and is made a part of this report.

Overall Evaluation

Very thorough.

Audit Committee

Date

Ann S. Rider

1/15/15

[Signature]

1/15/15

[Signature]

1/15/15

Vera Howe-Strand

4/15/15

THE ANNUAL AUDIT PROCESS FOR THE TOWN OF ENFIELD

CHECKLIST FOR ANNUAL REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Enfield has two (2) Funds; a General Fund and a Highway Fund. Financial records are kept on a Williamson software program which can sync with the New York State Comptroller's Office required reports.

Cash Receipts Book

- | | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| • Is the cash receipts records maintained up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Is the cash receipts record maintained in a manner to identify date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e. g. CHIPS)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are deposits identified? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Do deposit amounts agree with cash receipt amount? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are deposits made timely? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are deposits recorded up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Is the cash receipts book totaled and summarized at the end of each month? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Cash Disbursements Book

- | | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| • Is the cash disbursements book maintained up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Is the cash receipts record maintained in a manner to identify amount disbursed, (either individually or totals referenced to abstracts, payrolls)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are pre-numbered checks used for all disbursements other than petty cash? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are all checks signed by the Supervisor or the Deputy Supervisor? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are canceled checks returned with bank statements and maintained on file? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are all unused checks properly controlled? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Is the cash disbursement record summarized and footed ^{balanced} ? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| • Are checks recorded up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Last recorded Check	#	Date	Amount
Highway	1053	12/10/14	\$ 33.25
General	1091	12/16/14	\$ 149.08

Cash Reconciliations

- Are bank accounts reconciled?
- Is the reconciliation performed timely after the bank statements are received?

Last Bank Reconciliation for each Bank Account:

Date performed

Month Ending

~~all~~ *all accts*

1/4/15

December 2014

- Does the reconciled bank balance agree with cash balance recorded in the accounting records?

Other Concerns

- Does total year end recorded cash agree with that reported in the annual financial report?
- Are receivable control accounts maintained? *N/A*
- Is there indication that the receivable control accounts reconciled to the detail subsidiary records? *N/A*

Investment Records

- Is an investment record maintained?
- Is the record up-to-date? *N/A*

Indebted Records

- Is an indebtedness register maintained?
- Is the indebtedness register complete and up-to-date? *N/A*

Property Records

- Are property records maintained?
- Are the records up to date?
- Are all fixed assets included in the records?
- Are physical inventories taken and compared to the records? *Town Hall is done*

Interim Financial Reports

- Are interim reports prepared (budget/actual; trail balances, etc.)
- Are the reports distributed to the Board and Department Heads?

Payrolls

- Are payrolls approved by Department Heads?
- Are pay rates in accordance with Board resolution?
- Is leave time accounted for?

<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

Overall Evaluation

how ^{our} *employees* are informed of their current benefits *by weekly*
new bookkeeper has upgraded reporting thoroughness

Audit Committee

Date

Ann d. Liden
~~*[Signature]*~~
[Signature]
Vera Howe-Strait

1/15/15
1/15/15
1/15/15
1/15/15