

Town of Enfield  
Special Town Board Meeting and Audit Minutes  
Enfield Town Hall  
Wednesday, January 15, 2019  
6:30 p.m.

Present: Town Supervisor Beth McGee, Town Councilperson Mike Carpenter, Town Councilperson Mimi Mehaffey, Town Councilperson Becky Sims, Town Clerk Alice Linton, Town Justice Betty Poole, Town Bookkeeper Debby Kelly. Town Councilperson Virginia Bryant absent.

Supervisor McGee opened the special meeting at 6:55 p.m. Town Clerk Linton lead the assemblage in the Pledge of Allegiance to the Flag.

**Privilege of the Floor:** No one wished to speak.

**Consent Agenda:** Supervisor McGee moved, with a second by Councilperson Carpenter to adopt items on the Consent Agenda as follows:

**Budget Amendment #2019-3 Move Funds for Contract Increase for Enfield Senior Citizens**

**WHEREAS** the contract price for the Enfield Senior Citizens has increased in 2018 and 2019, and;

**WHEREAS** the contract increase was not paid in 2018, and;

**WHEREAS** the correct amount was not budgeted for in 2018 or 2019, therefore be it

**RESOLVED**, the Town Board authorizes the Supervisor to decrease A1990.4, "Contingent" by \$200.00 and increase A7620.4 "Contractual- Seniors" by \$200.00.

**Audit Claims:** The Town Board authorizes the Supervisor to pay:  
General Fund Vouchers #30 to 35 dated January 15, 2019 in the amount of \$19,449.48 and  
Highway Fund Vouchers #18 to 19 dated January 15, 2019 in the amount of \$33,008.67.

Vote: Councilperson Carpenter aye, Councilperson Mehaffey aye, Councilperson Sims aye, Supervisor McGee aye. Councilperson Bryant absent. Carried.

**Old Business:** None

**New Business:**

Audit of Town Justice books: Town Justice Betty Poole's 2018 books were presented for audit. Supervisor McGee read information from the Office of the State Comptroller on General Recordkeeping Requirements for Town and Village Justice Courts. Justice Poole stated she has both an account for fines and one for bail. She explained how bail works and that she has no unclaimed bail. She mentioned that deposits had not been made within the required time frame, but that going forward they would be.

Supervisor McGee recommended having court records scanned and placed on Laserfiche this year since there is a grant to have this accomplished at no cost to the Town. Councilperson Sims felt this would safeguard records from damage, theft, etc. Supervisor McGee requested that Justice Poole

keep her updated on the record scanning. Justice Poole will look into having a security assessment done by the Office of Court Administration.

At this time, 7:50, Justice Poole left the meeting.

Audit of Town Supervisor books: The 2018 books of the Chief Fiscal Officer were presented for audit by Bookkeeper Debby Kelley. Supervisor McGee read information from the Office of the State Comptroller (OSC) on General Recordkeeping Requirements for Chief Fiscal Officers. Funds include the General Fund, the Highway Fund, the Fire Fund and a Trust and Agency Fund. There are 10 savings accounts, all of which are maintained at the Tompkins Trust Company.

Supervisor McGee stated the OSC recommends others besides her reconcile bank statements. She would like Town Board members to do the reconciliations until someone new is hired as Confidential Secretary to the Supervisor. She will check with Tompkins Trust Company to ascertain what deposit protection there is for all Town accounts. She mentioned that she would like Board members to learn how vouchers are prepared. It was suggested that maybe an intern could be found to do an inventory of property so an ongoing inventory may commence.

At this time, 8:20, Debby Kelley left the meeting.

Audit of Town Clerk books: Town Clerk Alice Linton's 2018 books were presented for audit. Supervisor McGee read information from the Office of the State Comptroller on General Recordkeeping Requirements for Town Clerks. There is one account which is maintained at the Tompkins Trust Company.

The Board discussed having the Highway Superintendent use prenumbered receipts when collecting funds for culvert permits.

Audit of Tax Collector books: Town Tax Collector Alice Linton's 2018 books were presented for audit. Supervisor McGee read information from the Office of the State Comptroller on General Recordkeeping Requirements for Tax Collection Officers.

Supervisor McGee moved, with a second by Councilperson Sims to adopt Resolution #2019-25.

**Resolution #2019-25            Audit Approval**

**WHEREAS**, the Enfield Town Board held a Special Meeting on January 15, 2019, and

**WHEREAS**, the Town Justice, Town Bookkeeper and Town Clerk came before the Town Board for an annual audit of their records,

**WHEREAS**, all three were inspected and commented on at this meeting, now therefore be it

**RESOLVED**, that the 2018 books of the Enfield Town Justice, the Enfield Chief Fiscal Officer, the Enfield Town Clerk and Tax Collector be accepted as true and correct and their annual reports are attached and made a part of these minutes.

Vote: Councilperson Carpenter aye, Councilperson Mehaffey aye, Councilperson Sims aye, Supervisor McGee aye. Councilperson Bryant absent. Carried.

**Discussion of Audit Findings:** Supervisor McGee stated she would like Town Board members to read “Fiscal Oversight Responsibilities of the Governing Board” by the Office of the State Comptroller.

Supervisor McGee moved, with a second by Councilperson Sims to adopt Resolution #2019-26.

**Resolution #2019-26 Open an Escrow Account for Delaware Solar Decommissioning Funds**

**WHEREAS** the Town of Enfield has engaged in a contract for a Decommissioning Fund for its solar facility on Podunk Road in the Town of Enfield, therefore be it

**RESOLVED**, the Town Board authorizes the Supervisor to open an escrow bank account at the Tompkins Trust Company to maintain these funds in trust for the sole purpose of decommissioning the solar facility in the event that Delaware Solar neglects to do so according to the Decommissioning Agreement.

Vote: Councilperson Carpenter aye, Councilperson Mehaffey aye, Councilperson Sims aye, Supervisor McGee aye. Councilperson Bryant absent. Carried.

**Announcements:** Supervisor McGee suggested Town Board members tour the highway facility. The next regular Town Board meeting was scheduled for 6:30 p.m. on February 13, 2019 at the highway facility, with a tour of the facility beginning at 6:00.

Supervisor McGee has spoken with AlarmTech and they will give her an estimate of the cost to install security cameras at the three town buildings. She will also ask the Town’s insurance agent if installing cameras would qualify the Town for an insurance rebate.

**Adjournment:** Supervisor McGee adjourned the meeting at 9:30 p.m.

Respectfully submitted,

Alice M. Linton, RMC  
Enfield Town Clerk

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

January 13, 2019

RE: 2018 ANNUAL REPORT  
TOWN OF ENFIELD COURT  
BETTY F. POOLE, TOWN JUSTICE

Activity for Justice Poole for the Town of Enfield Court for 2018 is as follows:

Number of cases closed:	199
Number of Cases opened:	320
Arraignments for other Courts	8
Charges Transferred to T.C. County	5
Pending Cases – (Includes Scofflaws)	427

**FINES AND FEES**

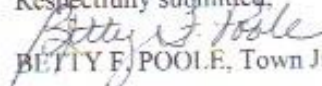
Criminal, Motor Vehicle	\$ 9,945.00
NYS Surcharges	8,705.00
Civil Charges	1815.00
Bail Poundage	60.00

**TOTAL REMITTED TO TOWN OF ENFIELD \$ 20,525.00**

Bail Received \$ 2,000.00

**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, CLE Classes.

Respectfully submitted,  
  
BETTY F. POOLE, Town Justice

01/01/2019 11:56:43

**MONTHLY REPORT OF SUPERVISOR**

TO THE TOWN BOARD OF THE TOWN OF ENFIELD :

In pursuant to Section 125 of the Town Law, I hereby render the following detailed statement of all moneys received and disbursed by me during the month of December, 2018:

DATED: January 1, 2019

 1/15/19  
SUPERVISOR

	Balance 11/30/2018	Increases	Decreases	Balance 12/31/2018
<b>A GENERAL FUND - TOWNWIDE</b>				
GENERAL FUND SAVINGS	393,101.41	4,647.66	45,058.59	312,690.48
IN HALL RESERVE	73,846.28	12.55	0.00	73,858.83
NEW BUILDING FUND	100.45	0.02	0.00	100.47
ENERGY RESERVE	473.42	0.08	0.00	473.50
BUDD CEMETARY RESERVE	3,844.91	0.62	0.00	3,845.53
ROLFE CEMETARY RESERVE	8,523.13	1.38	0.00	8,524.51
MEMORIAL CEMETARY RESERVE	7,140.83	1.32	0.00	7,142.15
<b>TOTAL</b>	<b>447,030.43</b>	<b>4,663.63</b>	<b>45,058.59</b>	<b>406,635.47</b>
<b>DA HIGHWAY FUND</b>				
	0.00	0.00	0.00	0.00
HIGHWAY FUND SAVINGS	96,085.47	148,157.60	63,553.10	180,689.97
BRIDGE RESERVE	57,560.74	9.78	0.00	57,570.52
EQUIPMENT RESERVE	167,837.50	2,576.81	80,100.00	90,314.31
<b>TOTAL</b>	<b>321,483.71</b>	<b>150,744.19</b>	<b>143,653.10</b>	<b>328,574.80</b>
<b>SF FIRE PROTECTION DISTRICT</b>				
	0.00	0.00	0.00	0.00
Cash in Savings	9,168.22	1.56	0.00	9,169.78
<b>TOTAL</b>	<b>9,168.22</b>	<b>1.56</b>	<b>0.00</b>	<b>9,169.78</b>
<b>TA TRUST &amp; AGENCY</b>				
CASH - CHECKING	0.00	38,718.31	38,718.31	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>38,718.31</b>	<b>38,718.31</b>	<b>0.00</b>
<b>H HIGHWAY FACILITY PROJECT</b>				
	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ALL FUNDS</b>	<b>777,682.36</b>	<b>194,127.69</b>	<b>227,430.00</b>	<b>744,380.05</b>

01/03/2019  
17:31:29

**TOWN OF ENFIELD**  
**TOWN CLERK'S 2018 ANNUAL REPORT**

**RECEIPTS**

3	MARRIAGE LICENSES	120.00
35	COPIES	8.75
5	CERTIFIED COPIES	50.00
	DECALS	1,566.00
49	BUILDING PERMITS	7,995.00
1	CEMETERY PLOTS	300.00
3	CULVERT PERMITS	600.00
673	DOG LICENSES	7,677.00

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**TOTAL RECEIPTS: \$18,316.75**

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**DISBURSEMENTS**

PAID TO SUPERVISOR FOR GENERAL FUND	15,278.07
PAID TO SUPERVISOR FOR CULVERT PERMITS	600.00
PAID TO NYS DEC FOR DECALS	1,482.18
PAID TO NYS ANIMAL POPULATION CONTROL FUND	889.00
PAID TO NYS HEALTH DEPT FOR MARRIAGE LICENSES	67.50

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**TOTAL DISBURSEMENTS: \$18,316.75**

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ALICE LINTON, TOWN CLERK

JANUARY 3, 2019

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## **Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers**

Adequate accounting records and effective procedures need to be in place to properly account for and report financial activities of the local government or school district. Although most local governments and school districts maintain their accounting records electronically, the requirements are the same. Governing boards should familiarize themselves with the chief fiscal officer's recordkeeping system, whether maintained manually or electronically, before attempting to review the records. Some basic and essential record keeping and reporting requirements include the following:

1. Maintain official bank accounts in designated depositories.
2. Deposit moneys received into an official bank account and properly secure those moneys.
3. Moneys received should be deposited timely. Moneys received may be required by statute or local legislation to be deposited within a given number of days after receipt.
4. Disburse moneys, by check or electronic funds transfer, throughout the year. Most payments are made for salaries and wages of municipal officers and employees (based on certified payrolls) and for contractual expenses.
5. Maintain accurate and complete accounting records to record moneys received and disbursed. Accounting records are required to be kept on a fund basis.
6. Maintain separate appropriation accounts for every appropriation.
7. Prepare and provide interim reports to the governing board.
8. Prepare in a timely manner the annual financial report, which shows the summary of the prior year fiscal activity and the results of operations for that year. The report is filed with OSC and generally with the municipal clerk.
9. Reconcile cash, receivables, and other control accounts. Reconciliations of cash in the bank to recorded cash balances, and of detailed receivables or other subsidiary accounts to related control accounts, should be made periodically (monthly is recommended) and on a timely basis.

**Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued**

**Checklist for Review of Chief Fiscal Officer's Records**

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

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>12/31/19</u> Amount <u>29.99</u></i>		
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or 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 chief fiscal officer and co-signed if required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>General Fund</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # <u>2424</u> Date <u>12/28/18</u> Amount <u>848.60</u></i>		
Is the cash disbursements journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued**

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? <u>Bookkeeper</u> How Often? <u>monthly</u> Who Reviews/Verifies Them? <u>Superintendant</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
<u>Highway</u>	<u>1/1/19</u>	<u>December 2018</u>
<u>General</u>	<u>1/1/19</u>	
<u>Trust &amp; Agency</u>	<u>1/1/19</u>	
<u>All others</u>	<u>1/1/19</u>	↓
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Receivables</u>	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Investment Records</u>	<u>YES</u>	<u>NO</u>
Is an investment record maintained?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the record complete and up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued**

<b>Indebtedness Records</b> <i>(This record is maintained by the clerk in certain local governments)</i>	<b>YES</b>	<b>NO</b>
Is an indebtedness register maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the register complete and up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Property Records</b>	<b>YES</b>	<b>NO</b>
Are property records maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are the records up-to-date?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are all fixed assets included in the records?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are physical inventories taken and compared to the records?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Financial Reporting</b>	<b>YES</b>	<b>NO</b>
Are interim reports (budget/actual; trial balances; etc.) prepared?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are the reports distributed to the governing board and department heads?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does total year-end recorded cash agree with that reported in the annual financial report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Payrolls</b>	<b>YES</b>	<b>NO</b>
Are payrolls certified/approved by the appropriate official?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is leave time accounted for?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Comments and Conclusions**

*Supervisor will contact bank regarding FDIC coverage - Also possibly finding an intern to do town inventory of property so an ongoing inventory may commence.*

## **Appendix D – General Recordkeeping Requirements for Town Clerks**

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Adequate accounting records and effective procedures should be in place to account for and report town clerk financial activities properly. Some basic and essential recordkeeping and reporting procedures include the following:

1. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
2. Make all disbursements by check, except as otherwise authorized by law, such as authorized petty cash disbursements.
3. Maintain official bank accounts in designated depositories.
4. Deposit all moneys received to official bank account no later than the third business day after \$250 has been collected (Town Law Section 30 [1-a]).
5. Perform a monthly reconciliation of cash with amount in the bank and related liabilities.
6. Prepare monthly reports and remit collections to the supervisor and agencies on a timely basis:
  - To the Town Supervisor – for fees and other moneys collected belonging to the town no later than the fifteenth day of each month following receipt (Town Law Section 27[1]).
  - To the New York State Department of Health – for marriage license fees on or before the fifteenth day of each month (Domestic Relations Law Section 15[3]).
  - To the New York State Department of Agriculture and Markets – Dog Licensing Unit and County Treasurer – for dog license fees on or before the fifth day of each month (Agriculture and Markets Law Section 111[1]).
  - To the New York State Department of Environmental Conservation (DEC) – for conservation (hunting/fishing) license fees as applicable via the DEC's automated system (Environmental Conservation Law Section 11-0713; 6 NYCRR Section 177.4).

The town clerk of certain towns may also serve as the tax-collecting officer (see Town Law Section 36). As collecting officer, the town clerk generally would be responsible for collecting both town real property taxes and county real property taxes that are levied within the town. A portion of the taxes collected (the amount levied by the town) is remitted to the town supervisor, and any residual amount is paid to the county treasurer (see Town Law Section 35). Because of some unique or additional legal requirements pertaining to tax collecting officers, a separate audit checklist has been developed for this portion of the clerk's functions.

**Appendix D – General Recordkeeping Requirements for Town Clerks continued**

**Checklist for Review of Town Clerk's Records**

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	✓	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	✓	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	✓	<input type="checkbox"/>
Are duplicate deposit slips kept?	✓	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	✓	<input type="checkbox"/>
Are deposits made timely (no later than the third business day after \$250 has been collected) and recorded up-to-date?  <i>Last Recorded Deposit: Date <u>12/31/2018</u> Amount <u>32.00</u></i>	✓	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	✓	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	✓	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	✓	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements made by check?	✓	<input type="checkbox"/>
Are all checks signed by the town clerk?	✓	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	✓	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	✓	<input type="checkbox"/>
Are checks recorded up-to-date?  <i>Last Recorded Check: # <u>2054</u> Date <u>12/31/18</u> Amount <u>68.00</u></i>	✓	<input type="checkbox"/>

**Appendix D – General Recordkeeping Requirements for Town Clerks continued**

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? <u>Town Clerk</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Deputy Town Clerk</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
<u>Clerk's Acct.</u>	<u>1/15/19</u>	<u>December '18</u>
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the town clerk owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the accountability amount agree with the bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are revenues from town clerk fees comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments made timely to the supervisor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments made timely to other agencies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Appendix D – General Recordkeeping Requirements for Town Clerks continued**

<u>Receivables</u> <i>(if applicable, such as water rents)</i>	<u>YES</u>	<u>NO</u>	
Are receivable control accounts maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>	N/A

**Comments and Conclusions**

*Have Highway Dept use numbered receipt for culvert permit.*

## **Appendix E – General Recordkeeping Requirements for Tax Collecting Officers**

In order to accomplish their responsibilities and properly account for tax collections, collectors and receivers of taxes and assessments should, and in some cases must, comply with the following:

1. Maintain tax warrants, tax rolls, tax bills (statement of taxes due), and other documents relating to tax accounts.
2. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
3. Maintain official bank accounts in designated depositories.
4. Issue acceptable receipt forms to acknowledge all moneys collected (tax bill and tax receipts are generally one document).
5. Deposit all moneys received in a timely manner.  
**For Towns Only:** Deposit to the appropriate bank account(s) within 24 hours of collection.
6. Make all disbursements by check except for authorized petty cash payments.
7. **For Towns Only:** Generally, remit tax collections to the supervisor at least once a week until payment in full of all moneys payable to him/her pursuant to the warrant have been made.
8. **For Towns Only:** After payment to the supervisor in full of all moneys payable to him/her pursuant to the warrant, remit additional tax collections, if any, to the county treasurer by the 15th day of the month following collection.
9. Prepare a list of unpaid taxes at expiration of the warrant, and complete settlement with the county treasurer, if applicable.

(See, generally, Town Law Section 35, pertaining to the powers and duties of collectors, and Town Law Section 37, pertaining to the powers and duties of receivers of taxes and assessments.)

### **An Important Initial Step in the Audit Process for Tax Collectors and Receivers**

Following the tax collection period, the tax collector or receiver is required to account for or settle up real property taxes that the collector or receiver was responsible for collecting. The accounting is made to the county treasurer, and is considered an important and integral part of any audit and/or oversight process.

Before the town board audits the records of the tax collector or receiver, a copy of the settlement sheet should be obtained and reviewed. If necessary, inquiry should be made with the county treasurer to find out if there were any known problems or concerns with the collector's or receiver's records or accounting at the time of settlement.

*Note:* An audit of the tax collector or receiver could be done any time after settlement with the county treasurer. Once the collector or receiver has settled with the county, there should be no further activity and the bank account balance should be zero (unless the bank, at the time of opening the account, required a minimum amount to be held in the account).

**Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued**

**Checklist for Review of Tax Collecting Officer's Records**

<u>Settlement</u>	<u>YES</u>	<u>NO</u>
Is a copy of the collector's or receiver's settlement sheet available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all settlement issues/concerns been adequately resolved?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Bank Accounts</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:                      Date Performed <u>1/6/19</u> Month Ending <u>December 2018</u> </i>		
<b>Note:</b> Tax collector's bank account balance should be <b>\$0.00</b> at the <u>beginning</u> of the <u>collection</u> period		

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits identified?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are bank deposits timely or (for towns) within 24 hours of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
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 tax collector or receiver?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



**Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued**

<b>Financial Reporting</b>	<b>YES</b>	<b>NO</b>
Are payments made at least weekly to the supervisor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are receipt forms issued by the supervisor to acknowledge collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are payments made timely to the county treasurer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Accountability</b>	<b>YES</b>	<b>NO</b>
Are penalties assessed/collected on late payments?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Comments and Conclusions**

*Will request of bank confirmation of insurance for Tax Collector acct.*

## **Appendix F – General Recordkeeping Requirements for Town and Village Justice Courts**

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As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.<sup>12</sup> Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.<sup>13</sup>

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements.  
(Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

<sup>12</sup> Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

<sup>13</sup> With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

**Appendix F –**  
**General Recordkeeping Requirements for Town and Village Justice Courts continued**

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Board members should expect to find the following minimum records for receiving and disbursing moneys (either manually prepared or computerized):

1. Cash receipt records and supporting documents.
2. Cash disbursement records and supporting documents.
3. Bank statements and supporting documents.
4. Accountability worksheets detailing outstanding liabilities and cash available to meet such liabilities. These worksheets should compare net bank balances and cash on-hand to liabilities (e.g., bailis and unremitted fines). Any difference between cash and liabilities should be explained. Correction of errors in accounting records, if any, should also be explained.
5. Copies of reports to applicable governmental agencies.

**Appendix F –**

**General Recordkeeping Requirements for Town and Village Justice Courts continued**

**Checklist for Review of Justice Court Records**

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date?  <i>Last Recorded Receipt: # <u>12659</u> Date <u>12/3/19</u> Amount <u>168.00</u></i>		
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date?  <i>Last Recorded Deposit: Date <u>12/31/18</u> Amount <u>1201.00</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
 <b><u>Cash Disbursements</u></b>	 <b><u>YES</u></b>	 <b><u>NO</u></b>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or 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 justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?  <i>Last Recorded Check: # <u>656</u> Date <u>1/7/19</u> Amount <u>1,201.00</u> <u>to Town of Enfield</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Appendix F -**

**General Recordkeeping Requirements for Town and Village Justice Courts continued**

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i>		
<i>Date Performed</i> <u>1/10/19</u> <i>Month Ending</i> <u>December 2018</u>		

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Additional Supporting Records</u>	<u>YES</u>	<u>NO</u>
Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is a record of uncollected installment payments maintained?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*No installments*

<u>Dockets and Case Files</u>	<u>YES</u>	<u>NO</u>
Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are case files maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are indexes maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability:</i>		
<i>Date Performed</i> <u>1/7/19</u> <i>Month Ending</i> <u>December</u>		

**Appendix F -**

**General Recordkeeping Requirements for Town and Village Justice Courts continued**

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> <u><del>None reported</del></u>		

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Report Submitted:</i> <i>Month Ending <u>December</u> / <u>18</u> Date <u>1/7/19</u> Amount <u>1201.00</u></i>		
Has the court received any notices regarding late reporting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> <u>Time constraint due to vacation sometime</u> <u>Submitted immediately following</u>		

<u>Reporting to Department of Motor Vehicles - TSLE&amp;D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last TSLE&amp;D Report Available: Date <u>Unknown</u></i>		
How many cases are shown as pending in the last TSLE&D report? <u>427</u>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days? <u>427</u>	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases? <u>Stogglawed</u>	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were the cases pending and what corrective actions were taken, if any?</i>		
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Appendix F -**

General Recordkeeping Requirements for Town and Village Justice Courts continued

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<p><i>If yes, why were the reports late and what corrective actions were taken?</i></p> <hr/>		
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**Comments and Conclusions**

*Justice will report back about a possible security assessment by office of OCA. Also getting old files archived on laserfiche.*

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## **Appendix G – General Recordkeeping Requirements for Departments**

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To exercise effective oversight, as a general rule, the governing board should first gain an understanding of department operations. Board members will need to know the general rules and requirements for financial accountability and reporting. Board members will also need to determine what types of financial records should be maintained to meet these responsibilities. Many board members, particularly those newly elected, may not be familiar with these requirements.

The department's personnel should maintain appropriate records (either manual or computerized) to account for money received and disbursed. Board members should expect to find the following minimum records:

1. Cash receipt records and supporting documents.
2. Cash disbursement records and supporting documents.
3. Bank statements and supporting documents.
4. Determinations of accountability.
5. Reports to the chief fiscal officer or other applicable officials, individuals, entities, or agencies.