

Town of Enfield
Special Town Board Meeting
Wednesday, January 12, 2022, at 6:30 pm
Online via the Zoom meeting portal

Present: Supervisor Stephanie Redmond, Councilperson Robert Lynch, Councilperson Jude Lemke, Councilperson Cassandra Hinkle, Town Bookkeeper Blixxy Taetzsch, Town Justice Betty Poole, Town Clerk Mary Cornell.

Excused: Councilperson James Ricks

Call to order: Supervisor Stephanie Redmond 6:33 pm

Privilege of the Floor: Henry Hansteen made a statement on a potential slanderer against him at the prior board meeting. Councilperson Lynch stated that Genevieve Rand did not directly implicate the person by name.

Additions or changes to the Agenda: Councilperson Lynch requested to go into Executive Session to discuss a personnel matter.

Consent Agenda:

Sf fund Voucher #16 in the amount of \$60,000.00
November and December Minutes

3 Aye, 1 Abstain, Carried.

New Business:

Audit of Justice Books – Councilperson Lynch completed the audit.

Audit of Town Clerk Books – Councilperson Hinkle completed the audit of the Town Clerks books and Supervisor Redmond completed the audit of the Town Clerks Tax Collection books.

Audit of Town Supervisor Books – Councilperson Lemke completed the audit.

Discussion of Audit Findings – Town Board Members completed the audits and did not have any additional questions.

Resolution #30-2022 Acceptance of Audits

Supervisor Redmond moved and Councilperson Lynch seconded.

WHEREAS, the Enfield Town Board held a Special Meeting on January 19, 2022, and

WHEREAS, the Town Justice Betty Poole, Town Clerk Mary Cornell, Town Bookkeeper Blixxy Taetzsch, and Town Supervisor Stephanie Redmond 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 2021 books of the Enfield Town Justice, the Enfield Chief Fiscal Officer and the Enfield Town Clerk be accepted as true and correct and their annual reports are attached and made a part of these minutes.

All Aye, Carried.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

Cash Receipts	YES	NO
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 (no later than the third business day after \$250 has been collected) and recorded up-to-date? Last Recorded Deposit: Date <u>1/12/01</u> Amount <u>\$56.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
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 made by check?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the town clerk?	<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? Last Recorded Check: # <u>2133</u> Date <u>01/04/00</u> Amount <u>\$3210</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Cash Reconciliations			YES	NO
Are bank accounts reconciled? By Whom? <u>Town clerk</u> How Often? <u>monthly</u> Who Reviews/Verifies Them? <u>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"/>
Last Bank Reconciliation for Each Bank Account				
Bank Account	Date Performed	Month Ending		
<u>Clerks acct.</u>	<u>11/7/22</u>	<u>December '21</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"/>
Deposit Protection			YES	NO
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"/>
Accountability			YES	NO
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"/>
Financial Reporting			YES	NO
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

Receivables <i>(if applicable, such as water rents)</i>	YES	NO	
Are receivable control accounts maintained?	<input 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

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Checklist for Review of Tax Collecting Officer's Records

Settlement	YES	NO
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"/>

Bank Accounts	YES	NO
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>11/17/2022</u> Month Ending <u>December 2021</u></i>		
Note: Tax collector's bank account balance should be \$0.00 at the beginning of the collection period		

Cash Receipts	YES	NO
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"/>

- as bank is open

Cash Disbursements	YES	NO
Are pre-numbered checks used for all disbursements other than potty 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"/>

Deposit Protection	YES	NO
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

Financial Reporting	YES	NO
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"/>

only tax during season

Accountability	YES	NO
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

TOWN OF ENFIELD

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>	YES	NO
Is the cash receipts journal up-to-date? <i>HLB. Williamson Law Bks</i>	<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)? <i>HLB</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded? <i>LOCKED FILE IN SUPV OFC</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>Yes</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>Last Recorded Deposit: Date <u>12/15/21</u> A <u>\$ 16,031.00</u> <u>12/23/21</u> DA <u>\$ 75,433.19</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Page 12/31/21</i>		
<u>Cash Disbursements</u>	YES	NO
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 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? <i>N/A</i>	<input 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)? <i>LOCKED FILE SUPV OFC</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # <u>3327</u> Date <u>12/20/21</u> Amount <u>1383.52</u> A <u>3220</u> <u>12/20/21</u> <u>306.00</u> DA</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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. <i>VOUCHERS/PR</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Page 12/31/21</i>		

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

<u>Cash Reconciliations</u>			YES	NO
Are bank accounts reconciled? By Whom? <u>Bookkeeper</u> How Often? <u>MONTHLY</u> Who Reviews/Verifies Them? <u>Need to add procedure for this.</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 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>All accounts</u>	<u>1/5/22</u>	<u>December</u>		
<u>A</u>				
<u>DA</u>				
<u>Trust + Agency</u>				
<u>Savings Acct</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? <u>Per Supervisor's Report</u>			<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Receivables</u>	YES	NO
Are receivable control accounts maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Investment Records</u>	YES	NO
Is an investment record maintained?	<input type="checkbox"/>	<input type="checkbox"/>
Is the record complete and up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	YES	NO
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? <u>Monthly, Starts from Trust Co.</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

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

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

Board on insurance certificates } Need to develop internal fixed asset record-keeping inventory

Financial Reporting	YES	NO
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? <i>Yes - See Supr Rpt</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Payrolls	YES	NO
Are payrolls certified/approved by the appropriate official? <i>AR Journal records to supervisor</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions? <i>Board Resolutions</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is leave time accounted for? <i>Per personnel policy</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions
Need to develop processes and procedures to address reconciliations and fixed assets.

MONTHLY REPORT OF SUPERVISOR

TO THE TOWN BOARD OF THE TOWN OF ENFIELD:

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, 2021:

DATED: January 5, 2022

SUPERVISOR

	Balance 11/30/2021	Increases	Decreases	Balance 12/31/2021
A GENERAL FUND - TOWNWIDE				
CASH - CHECKING	9,050.03	74,238.71	74,238.71	9,050.03
GENERAL FUND SAVINGS	613,336.33	17,278.26	74,238.71	556,375.88
JCAP GRANT SAVINGS (ENERGY EXPLOR)	7,158.78	+4.87 INT	0.00	7,158.78
BUDD CEMETERY	3,856.63	0.00	0.00	3,856.63
ROLFE CEMETERY	8,549.13	0.00	0.00	8,549.13
MEMORIAL CEMETERY	2,812.89	0.00	0.00	2,812.89
TOWN HALL RESERVE	74,085.15	+50.35 INT	0.00	74,085.15
NEW BUILDING RESERVE	100.77	+0.07 INT	0.00	100.77
TOTAL	718,949.71	91,516.97	148,477.42	661,989.26
DA HIGHWAY FUND - TOWNWIDE				
CASH - CHECKING	9,418.38	90,808.59	90,808.59	9,418.38
HIGHWAY FUND SAVINGS	363,775.38	166,822.30	90,808.59	439,789.09
BRIDGE RESERVE	87,779.07	+59.66	0.00	87,779.07
EQUIPMENT RESERVE	71,288.65	+48.46	0.00	71,288.65
TOTAL	532,261.48	257,630.89	181,617.18	608,275.19
H HIGHWAY FACILITY PROJECT				
	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00
SF FIRE PROTECTION DISTRICT				
CASH - CHECKING	0.00	6,032.50	6,032.50	0.00
CASH IN SAVINGS	17,878.24	0.00	6,032.50	11,845.74
TOTAL	17,878.24	6,032.50	12,065.00	11,845.74
TA TRUST & AGENCY				
	0.00	0.00	0.00	0.00
SAVINGS ACCOUNT	63,208.66	+12.56	0.00	63,208.66
TOTAL	63,208.66	0.00	0.00	63,208.66
TOTAL ALL FUNDS	1,332,298.09	355,180.36	342,159.60	1,345,318.85

TRUST & Agency - \$ bal checking.

Robert M. J. ... 01/19/2022

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

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.¹² 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.¹³

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).

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

¹³ 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.

Robert M. Gajda, Council Power

01/19/2022

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

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., bails 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.

Robert M. Lynch, Councilperson

01/19/2022

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

Cash Receipts	YES	NO
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? Last Recorded Receipt: # <u>12876</u> Date <u>Nov 33, 2021</u> Amount <u>\$193,00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept for court records?	<input type="checkbox"/>	<input checked="" 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? Last Recorded Deposit: Date <u>Nov. 29, 2021</u> Amount <u>\$386,00</u>	<input type="checkbox"/>	<input checked="" 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"/>

Duplicates may be
rxn from court
program,
Not always within
72 hours, but
made when deposits
reach \$100.00 + but

Cash Disbursements	YES	NO
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 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? Last Recorded Check: # <u>687</u> Date <u>Dec. 6, 2021</u> Amount <u>\$386,00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Justice: It has to
be every month.
Not Applicable

Ralph D'Agostino, Councilperson

01/19/2022

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

Cash Reconciliations	YES	NO
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>Early Decemb.</u> Month Ending <u>November 2021</u> (exact date unknown)</i>		

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

Not Applicable

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

(No installment payments currently made.)

Not Applicable

Dockets and Case Files	YES	NO
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? <i>(for criminal cases)</i>	<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? <i>(yes if fines imposed)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Accountability	YES	NO
Is accountability (a comparison of cash to liabilities) determined at the end of each month? <i>(for bail, yes)</i>	<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: Date Performed <u>12/31/2021</u> Month Ending <u>December 2021</u></i>		

Robert Adjachy, Councilor 01/19/2022

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 type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> <u>N/A</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 Dec. 2021 / Date 01/03/2022 Amount \$0.00</i>		
Has the court received any notices regarding late reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> <u>N/A</u>		

<u>Reporting to Department of Motor Vehicles - TSLE&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? <i>Justice: We get reports of any errors.</i> <i>Last TSLE&D Report Available: Date (Date unknown)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending in the last TSLE&D report? <i>(Unknown)</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
How many cases are shown as pending for more than 90 days? <i>(Unknown)</i>	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases? <u>N/A</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"/>

Robert Lynch, Councilperson, 01/19/2022

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

If yes, why were the reports late and what corrective actions were taken? <u>N/A</u>		
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Comments and Conclusions

Justice Poole reports: There's a lot of pending cases, But we cannot issue scofflaws. But we can take a phone call to answer a ticket. Judicial (both D/A) orders, administrative orders, and the Governor's orders make this effort difficult. The current situation becomes very difficult. "You can't set bail anymore," (in view of revised legislation.) Both law enforcement and attorneys are getting very frustrated.

This report compiled by Robert A. Lynch, Councilperson, following his leaving the Enfield Town Board in the quarters of Justice Betty Poole, Enfield Annual Audit Meeting, January 19, 2022.

Robert Lynch
Councilperson

Resolution #31-2022 Approval of 284 Highway Agreement

RESOLVED the Town Board approves the 248 Highway Agreement
Supervisor Redmond moved and Councilperson Lynch seconded.

All Aye, Carried.

Resolution #32-2022 Advisory Committee Appointments

Supervisor Redmond moved and Councilperson Hinkle seconded. Discussion – Councilperson Lynch would like to table this resolution until the February meeting.

Councilperson Lynch moved an amendment, no second. He referenced a resolution that he had suggested for changes and the water protection committee did not allow him to state his opinion and believes any resident should be allowed to attend and state their opinions at these meetings. Councilperson Lynch will vote no as these meetings are shielded from public oversight. Councilperson Hinkle was confused as she thought anyone could attend a meeting. Supervisor Redmond explained that anyone who wants to be on these committees can ask to be appointed. The Planning Board has different guidelines and those interested need to apply to the Town Board.

Resolved the Town Board makes the following appointments, to be renewed annually.

- **Beautification Committee-** Supervisor Stephanie Redmond, Councilperson Robert Lynch, and Resident Joe Dawson
- **Finance Committee-** Supervisor Stephanie Redmond; Councilperson Jude Lemke; Town Clerk Mary Cornell; Highway Superintendent Buddy Rollins, Justice Betty Pool, Resident Diane Armini, Resident Art Godin
- **Renewable Energy Advisory Committee-** Supervisor Stephanie Redmond, Councilperson Jude Lemke, Planning Board Chair Dan Walker; Residents: Mimi Mehaffey, Mike Carpenter, and Marcus Gingrich

1st Vote – Aye – 2, Nay - 1, Abstain -1, did not Carry.

Supervisor Redmond moved to revote and Councilperson Lemke seconded.

2nd Vote – Aye – 3, Nay – 1, Abstain – 0, Carried.

Resolution # Tabled-2022 Appointment to Town of Enfield Planning Board - Tabled.

Supervisor Redmond moved and Councilperson Hinkle seconded. Discussion: Councilperson Lynch would like this postponed until the February meeting. He heard that there might be additional interest and the deadline to send a letter of interest is February 1. This will be tabled until the February board meeting.

WHEREAS there is a vacancy on the Enfield Planning Board; and WHEREAS _____ has interest in serving on the Enfield Planning Board, now therefore be it RESOLVED _____ is appointed to the Enfield Planning Board for a five-year term ending December 31, 2026.

Councilperson Lynch motioned to go into executive session to speak on a matter of personnel and asked that the Town Clerk join this session. Supervisor Redmond seconded.

Moved to the Executive session at 8:12 pm. Return from executive session at 8:37 pm.

Councilperson Lemke motioned to adjourn and Councilperson Hinkle seconded, adjourned 8:38 pm