

Town Supervisor
Lance Peterson
Town Board Members
Kenneth Knapp
Donna J. Patchen
James Kenney
Kathleen LaClair



Town of Clayton
405 Riverside Drive
Clayton, New York 13624
Telephone: (315) 686-3512
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www.townofclayton.com

Town Clerk
Megan Badour

TOWN BOARD WORKSHOP MEETING AGENDA

Wednesday, July 26, 2023 • 5:00pm • Dodge Hall, Grindstone Island

1. Pledge of Allegiance

2. Town Board Workshop Meeting

A. Guests:

B. Town Clerk

- i. Correspondence that needs recording
- ii. Minutes from 7/12/2023 Regular Meeting

C. Public: Comment on Agenda Items

D. Workshop Discussion Items

- i. Annual Internal Audits
- ii. Justice Audit Resolution
- iii. 2013 F250 Bids
- iv. Grindstone Dock Project
- v. Grindstone Cemetery

E. Public: Comment on Agenda Items

3. Adjournment

Next Board Meeting: *Wednesday, August 9, 2023 @ 5:00pm at Cerow Recreation Park Arena*



Megan Badour <townclerk@townofclayton.com>

Grant Deadline Extended to Aug. 11

1 message

NYS Environmental Facilities Corporation <efc outreach@efc.ny.gov>
 Reply-To: efc outreach@efc.ny.gov
 To: townclerk@townofclayton.com

Tue, Jul 18, 2023 at 9:31 AM



Environmental Facilities Corporation

Grant Application Deadline Extended to Aug. 11

The deadline to apply for the latest round of grant funding from EFC has been extended in the wake of extreme weather across New York State, as [announced by Governor Kathy Hochul](#). The new deadline is **Friday, Aug. 11** for Water Infrastructure Improvement (WIIA), Intermunicipal Grants (IMG), Green Innovation Grants (GIGP) and Engineering Planning Grants (EPG). The extension provides communities impacted by storm damage additional time to apply for resources to help improve water quality, strengthen flood resiliency, and mitigate climate change.

WIIA & IMG

There is \$425 million available through the [WIIA](#) and [IMG](#) programs for eligible drinking water and wastewater projects. Applications must be submitted through the online system no later than **5 p.m. on Friday, Aug. 11**.

- [Apply Now](#)
- [WIIA/IMG Grant Summary \(PDF\)](#)
- [WIIA/IMG FAQs](#)
- [WIIA/IMG Webinar Recording](#)

If you have questions, please email NYSWaterGrants@efc.ny.gov or call 518-402-6924.

GIGP & EPG

There is \$15 million available through [GIGP](#) for projects that utilize green stormwater infrastructure design and green technologies, and \$3 million through [EPG](#) for grants to help fund an engineering report for wastewater projects. Applications must be submitted through the [New York State Consolidated Funding Application](#) no later than **4 p.m. on Friday, Aug. 11**.

- [Apply Now](#)
- [GIGP Grant Summary \(PDF\)](#)
- [GIGP Webinar Recording](#)
- [EPG Grant Summary \(PDF\)](#)
- [EPG Webinar Recording](#)

7/18/23, 6:08 PM

Town of Clayton Mail - Grant Deadline Extended to Aug. 11

If you have questions, please email GIGP@efc.ny.gov or call [518-402-6924](tel:518-402-6924).

GOVERNOR'S PRESS RELEASE

NYS Environmental Facilities Corporation | 625 Broadway, Albany, NY 12207

[Unsubscribe townclerk@townofclayton.com](mailto:townclerk@townofclayton.com)

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Agriculture and Markets

July 17, 2023

Lance Peterson
Town Supervisor - Town of Clayton
405 Riverside Dr
Clayton, NY 13624

Enclosed is the **Municipal Shelter Inspection Report** completed on **07/11/2023**. This inspection relates to Agriculture and Markets Laws and Regulations which may be viewed on the website below.

As the report indicates, dog shelter services were rated “Unsatisfactory” for reasons noted on the report.

Please discuss this notice with municipal officials and take appropriate action so that municipal shelter services are in compliance.

Another inspection will occur in approximately **(30) days** after the date of inspection. It is anticipated that all deficiencies will be corrected by this time.

If you have any questions regarding this inspection, please feel free to contact Janet Collier, Animal Health Inspector at (518) 944-4355.

Dr. David M. Chico
Veterinarian 3
(518) 457-3502

MUNICIPAL SHELTER INSPECTION REPORT - DL-90Rating: **Unsatisfactory30**Purpose: **Inspection**DATE/TOA: **7/11/23 3:30 pm****Dan & Maria Moyer
224 Little Bow Road
Gouverneur NY 13642**Inspector: **Janet Collier**
Inspector: **Paulina Renggli**Inspector #: **65**
Inspector #: **71**

These are the findings of an inspection of your facility on the date(s) indicated above:

- | | |
|--|----------------|
| 1. Shelter is structurally sound | Yes |
| 2. Housing area and equipment is sanitized regularly | Yes |
| 3. Repairs are done when necessary | Yes |
| 4. Dogs are handled safely | Yes |
| 5. Adequate space is available for all dogs | Yes |
| 6. Light is sufficient for observation | Yes |
| 7. Ventilation is adequate | Yes |
| 8. Drainage is adequate | No |
| <i>Floor surface is uneven, water remaining after hosing clean the floors & resting platforms not adequately removed prior to returning dogs to their kennels, causing dogs' feet & fur to be wet for several hours afterwards. Inspectors discussed options for addressing this with shelter manager.</i> | |
| 9. Temperature extremes are avoided | Yes |
| 10. Clean food and water is available and in ample amount | Yes |
| 11. Veterinary care is provided when necessary | Yes |
| 12. Dogs are euthanized humanely, by authorized personnel | Yes |
| 13. Complete intake and disposition records are maintained for all seized dogs | Yes |
| 14. Dogs transferred for purposes of adoption in compliance with Article 7 | Yes |
| 15. Redemption period is observed before adoption, euthanasia or transfer | Yes |
| 16. Owners of identified dogs are properly notified | Not Applicable |
| <i>DCOs are responsible for owner notification</i> | |
| 17. Redeemed dogs are licensed before release | Yes |
| 18. Proper impoundment fees paid before dogs are released | Yes |
| 19. Written contract or lease with municipality | Yes |

Town - City - Village Information for Inspection:

TCV CODE	TCV NAME
2204	Town of Brownville
4002	Town of Canton
2205	Town of Cape Vincent
2207	Town of Clayton
4006	Town of De Kalb
4007	Town of De Peyster
2303	Town of Diana
4008	Town of Edwards
4011	Town of Gouverneur
4012	Town of Hammond
4013	Town of Hermon
4016	Town of Lisbon
2213	Town of Lyme
4018	Town of Macomb
4019	Town of Madrid
4021	Town of Morristown
4023	Town of Oswegatchie
2216	Town of Philadelphia
4027	Town of Pitcairn
4029	Town of Rossie
4030	Town of Russell
4032	Town of Waddington
2224	Village of Antwerp

REMARKS:

REPRESENTATIVE PRESENT FOR INSPECTION: **Dan Moyer**
TITLE: **Shelter Manager**REVIEWED BY: **Elizabeth Holmes**
REVIEWED DATE: **07/12/2023**

You're Invited!
Tuesday, August 8th from 5:30pm - 7:30pm



The Thousand Islands Land Trust & Save The River invite you to Blind Bay to raise critical legal defense funds for the Blind Bay Preserve.

Please join us at the home of Brad & Nancy Kowalczyk, 18080 Waters Edge Lane, Clayton for cocktails and light hors d'oeuvres.

RSVP to tbach@tilandtrust.org or by calling the TILT office at 315-686-5345.

Cover photo © Chris Murray photography

GOAL SET
\$250,000

Donations encouraged at event or donate today.



Scan me



Please join us on Tuesday, August 8, 2023 for an event to help Save Blind Bay.

Your continued support to protect Blind Bay is important to us.

State of New York Department of Health
Watertown District Office
317 Washington Street
Watertown, NY 13601-
(315) 785-2277
wado@health.state.ny.us

Campground Inspection Summary Report

Operation: CEROW RECREATION PARK (ID: 361478)
Facility Name: CEROW RECREATION PARK
Facility Code: 22-0677 Facility Email: support@townofclayton.com
Facility Address: 600 East Line Road, Clayton, NY 13624

To the Attention of:

Lance Peterson, Sr.
Town of Clayton
405 Riverside Drive
Clayton, NY 13624
Email: support@townofclayton.com

Inspection

Date: July 10, 2023 01:57 PM
Inspector: Logan Drake (logan.drake@health.ny.gov)
Responsible Person: James Earl Jones

Summary

Number of Public Health Hazards Found: 0
Number of Public Health Hazards NOT Corrected: 0
Number of Other Violations Found: 0

Each item found in violation is reported below along with the code requirement.

NO PUBLIC HEALTH HAZARDS REPORTED

NO NON-PUBLIC HEALTH HAZARDS REPORTED

Additional Information Collected During Inspection

Comments: No violations observed at the time of inspection. Restrooms/bathhouse adequate. Campground is rarely used.



Inspector: Logan Drake (logan.drake@health.ny.gov)



Received by: James Earl Jones

From: **dec.sm.RTCInfo** <RTCInfo@dec.ny.gov>
 Date: Mon, Jul 24, 2023 at 10:35 AM
 Subject: Fee Increases for WWTP Operator Certification and Renewal
 To: Carolyn Steinhauer <carolyn@nywea.org>

Dear NetDMR Users,

NYSDEC is reaching out to share information which may apply to yourself, or wastewater treatment plant operators at your permitted facility.

The New York Water Environmental Association (NYWEA) administers New York's Operator Certification Program and they will be increasing the fees associated with both initial certification and certification renewal, effective **September 1st 2023**. Since the transition of the program from NYSDEC to NYWEA in 2011, these fees have not changed. The fee increases that were unanimously approved by the NYS Wastewater Operator Certification Governance Council, chaired by NYSDEC, and the NYWEA Board of Directors are as follows:

Operator Certification Program Fee Changes Effective Sept. 1 2023		
	2011 - Current	Effective Sept. 1, 2023 (Postmarked)
Initial Certification Fee	\$150.00	\$195.00
Renewal Fee	\$160.00	\$205.00
Late Fee	N/A	\$50.00

If you have any questions about these fee changes, please go to the NYWEA website (www.NYWEA.org) or contact NYWEA's Operator Certification Administrator Carolyn Steinhauer at 315-422-7811 ext. 4 or by email at: Carolyn@NYWEA.org.

Also, for the most up-to-date information and documents concerning the Operator Certification Program, please bookmark NYWEA.org and go to "Operator Certification" and use the Drop Down Menu to access the following:

- Information: Operator Certification Manual, operator scholarships, operator certification look-up portal
- Certification: Instructions and required forms to apply to sit for an exam, pre-certification course provider listings and links, debit/credit payment portal
- Renewals: Renewal process Q&A, required renewal form, debit/credit payment portal

NYWEA staff are available to help and support you as you seek to obtain and retain your wastewater certification. As always, we thank you for your contribution towards protecting public health and the environment.

Town of Clayton Regular Meeting Minutes

Wednesday, July 12, 2023

The Town Board of the Town of Clayton held their regular meeting at 5:00 PM, at the Cerow Rec Park Arena, 600 Eastline Rd. Clayton, NY 13624

The following persons attended:

Lance Peterson
Mariah LaClair

Kenneth Knapp
Alicia Dewey

James Kenney
Steve Dorr

Donna Patchen
Pamela McDowell

1. Pledge of Allegiance: Supervisor Peterson opened the meeting with the Pledge of Allegiance
2. Guests: N/A
3. Town Clerk:
 - A. Correspondence:
 1. NYSLRS Newsletter (see attached)
 2. Email from the NYS Public Service Commission (see attached)
 3. Charter Communications Price Change Notice (see attached)
 - B. Minutes:
 1. Motion to approve minutes from 6/28/2023 workshop meeting made by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.**
4. Public: No comment on agenda items.
5. General Discussion Items:
 - A. Bills & Transfers
 - i. Abstract #7 of 2023:
Motion was made by Donna Patchen, seconded by James Kenney to approve abstract #7 of 2023 in the amount of \$168,346.22. **Motion carried.**
 - ii. Transfers: N/A
 - iii. Budget Amendment: N/A
 - iv. New Accounts/Special Entries: N/A
 - B. Supervisor's Report & Bank Reconciliations
Motion to approve June 2023 Supervisor's report & bank reconciliations made by Kenneth Knapp, seconded by James Kenney. **Motion carried.**
 - C. Balance Sheets: June 2023
 - D. Resignations & Appointments
 - i. Resignations:
 - a. Motion to accept with regret, a letter of resignation from Andrew Wood as an alternate for the Joint Town/Village of Clayton Zoning Board of Appeals effective immediately and to advertise for the vacant position of ZBA alternate made by James Kenney, seconded by Kenneth Knapp. **Motion carried.**
 - ii. Positions/Appointments:
 - a. Lifeguard: Motion to hire Laney Johnston, Sub, \$15/hour starting 7/10/2023 made by Donna Patchen, seconded by James Kenney. **Motion carried.**

iii. Rate Changes

a. N/A

E. Training: N/A

F. Jefferson County Assessment Services Agreement

Motion to formalize a written agreement with Jefferson County for assessment services made by James Kenney, seconded by Donna Patchen. **Motion carried.** (See attached)

G. Jefferson County Snow & Ice Agreement 2023-2027

Motion to enter into a 5-year agreement with Jefferson County for snow & ice made by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.** (See attached)

H. Depauville Sewer Disinfection Grant Project Resolution #43 of 2023

Resolution 43 of 2023, a resolution to apply for project funding for the Town of Clayton Hamlet of Depauville wastewater treatment plant disinfection introduced by James Kenney, seconded by Kenneth Knapp. Peterson- aye; Knapp- aye; Patchen- aye; Kenney- aye; LaClair- absent.

Passed.

I. Depauville Library Grant Letter of Support

Motion to submit a letter of support on behalf of the Depauville Library Board to the NYS Public Library Construction Grant Program for funding to upgrade technology at the Depauville Free Library made by Kenneth Knapp, seconded by James Kenney. **Motion carried.** (See attached)

J. Route 12 Water and Sewer Extension Surveys

The Town Board received the survey results and would like to hold off the sewer/water extension project until after the completion of the Depauville sewer disinfection project. (See attached)

K. Lactation Policy

Motion to adopt Town of Clayton Lactation Policy made by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.** (See attached)

L. Capital Assets Policy Threshold Revision

Motion to adopt Capitol Assets Policy threshold revision, with the minimum value of an asset for it to be included in the capital asset records increased from \$3,000 to \$5,000 made by James Kenney, seconded by Donna Patchen. **Motion carried.** (See attached)

M. Green Burials

Motion to revise the Town of Clayton's cemetery rules & regulations to state that the Town of Clayton does not permit green burials, an alternative to burying or cremating human remains, at town-owned cemeteries made by Donna Patchen, seconded by Kenneth Knapp. **Motion carried.**

N. Equipment Disposal Status

Motion to accept the bids for:

- Truck # 76 2010 Chevy for \$2,550.
- Truck # 96 2008 GMC for \$1,550.
- Truck # 64 2006 Silverado for \$2,025.

made by Donna Patchen, seconded by Kenneth Knapp. **Motion carried.**

O. Grindstone Island Board Meeting 7/26/23

Boat transportation to the meeting will be provided and will leave the Village of Clayton Rotary Park dock on Riverside Drive at 4:30 PM. Any persons requiring special accommodations to attend said meeting should notify the Town Clerk three (3) business days prior to the meeting.

6. Supervisor's Report: Highway, Consolidated Health District, Youth Commission & Antique Boat Museum all reported to be in good standing.

7. Department Head Reports:

A. Highway Superintendent: Steve Dorr- Ramp to be put on tomorrow at Grindstone launch, project is near completion. Crew is working on Black Creek Rd widening it and adding drainage. Grinding & paving are being completed on Ridge Rd. Highway is currently hauling a lot of sand. Nelson tree service is almost done with work trimming trees.

B. Buildings & Grounds: James Jones- Crew is preparing arena for Decoy Show; F-250 is out for bid and is available for inspection at the Town Barn; no issues at the transfer site; preparing docks for Poker Run; swim lessons at the pool have been ongoing for close to 2 weeks with no significant problems. End of session is this Friday with a follow-on session starting on Monday, July 17th; work is scheduled to be completed at the Grindstone Island schoolhouse, waiting for Kittle to install pavers; Depauville pavilion roof has been installed.

C. Assessor: Alexander Marchenkoff- N/A

D. Codes/Zoning: Richard Ingerson- See attached.

8. Council Reports

- Councilman Knapp: Upcoming Chamber of Commerce events include the Decoy Show July 14-15 and the 1000 Islands Charity Poker Run July 13-15. Farmer's markets are Thursdays at the Wooden Park. The NCLS will be hosting its 75th anniversary meeting in Clayton at the Harbor Hotel. Many local businesses have been donation to the Depauville Library's summer food program for kids. Hawn Memorial Library has received some applications for a new director, and are also looking for fishing donations for a youth program. Hawn's summer reading program at the Wooden Park has begun.
- Councilwoman Patchen: In addition to the Chamber events, the American Legion will be hosting a Gun Show July 29-30 at the Cerow Rec Park arena.
- Councilman Kenney: Recently attended a sewer district meeting. The Planning Board will have a public hearing for the Depauville Hotel next month to rebuild after burning down earlier this year.
- Councilwoman LaClair: Absent.

9. Public: N/A

10. Adjournment:

Motion was made by Donna Patchen, seconded by Kenneth Knapp to adjourn at 5:35 PM. **Motion carried.**

Next Meeting: Wednesday, July 26, 2023 at 5:00PM at Dodge Hall, Grindstone Island.

Mariah LaClair, Deputy Clerk



**Town of Clayton
Internal Audits 2023**

Audit Report

To: Town Board

CC: Town Supervisor, Town Clerk

From: Alicia M. Dewey, Budget Officer

Subject: Departmental Internal Audits Final Audit Report

The internal audits of each department at the Town of Clayton have recently been completed for FY2023, with the exception of the Town Clerk/Tax Collector and Justice Court as those are receiving independent AUP reviews through a third-party auditor. The internal audits took place on July 13, 2023 through July 17, 2023. The internal audits were conducted in accordance with the standards issued by the Office of the State Comptroller, Division of Local Government and School Accountability and the Office of Court Administration's Justice Court Handbook.

The internal audits were conducted for the purpose of exercising effective oversight of financial accountability.

The audit included, but was not limited to, reviews of the following:

- Cash receipt records and supporting documents.
- Cash disbursement records and supporting documents.
- Bank statements and supporting documents.
- Determinations of accountability.
- Reports to chief fiscal officer or other applicable officials, individuals, entities, or agencies.

The resulting findings and recommendations are summarized as follows:

Summary of findings: There are no significant accountability issues throughout the departments.

Summary of recommendations: As reported in previous years, the Zoning/Codes Office should be provided with a safe to better safeguard their undeposited funds. Although a locked desk drawer and locked office door do afford some protection against theft, that protection is minimal especially when checks are left out on the desk.

Summary of action plans:

- Purchase safe for Zoning/Codes Office for all monies received.

Summary of management response: The Department Heads have had an opportunity to review the internal audit findings and to comment where they differ from previous years, such as through offering suggestions for remediating any noted issues. The details of the findings, recommendations, and action plans are attached to this report. The review indicated that the departments of the Town of Clayton are well managed with generally good controls over their operations. Exceptions include those aforementioned.

Full cooperation was received by the Departments during the audit engagement and access to all documents and personnel needed to complete the audit were provided. These findings were accepted by the Town Board at their regular meeting on _____.

Signature

Date

Town of Clayton
Internal Audits 2023
Audit Report

Zoning, Planning & Code Enforcement Department

Summary Report: Original Document Attached

Cash Receipts:

There is no actual cash receipts journal. For zoning and planning, receipts are documented on the zoning permits, themselves. Other permits do not necessarily have documented receipt of funds. However, an excel spreadsheet is kept with transactions recorded in it. For code enforcement, Receipts are documented on the codes permits, themselves and documented within the software system. Carbon copies of the permits are kept in files. There is no receipt book kept, just the main catalog and a receipt for certain cash turnover. Also, a monthly report is provided to the Town Board.

Fees received are turned in to the Supervisor's Office on an almost daily basis, who then deposits them. Receipts for the cash turned in are provided and retained on file by the Zoning Office.

Undeposited funds are not safeguarded to the fullest extent available. They are kept in a locked desk drawer in the office. There are times when the office is left unattended with the office door unlocked.

Cash Disbursements:

Receipts are kept on all funds turned over to the Town of Clayton and the Village of Clayton. No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

As no funds are distributed directly from this department, no cash reconciliations are necessary. However, the monthly report is reconciled to the cash receipts logged on the permit/application record in the Zoning office.

Deposit Protection: N/A

Accountability:

The Department's accountability is determined on a monthly basis via the Zoning and Codes Officer's report submitted to the Town Board. A monthly and an annual report are also prepared by the Zoning Officer for the Town Board's review. There are significant safeguards for the protection of records; i.e.: locking file cabinet. Also, the office does have a door that can be locked. Regular deposits of cash do occur; cash is turned over to the Supervisor's Office on an almost daily basis.

Financial Reporting:

As stated, a monthly and an annual report is provided by this Department to the Town Board. The Town Supervisor's report of receipts should be able to be compared to the IPS software report at the end of the year.

Other Concerns: N/A

Comments/Conclusions:

As the Zoning/Codes Office does take receipt of funds for payment of fees, it is important that they have access to change. Currently, the only change is available in the Town Clerk's Office. This means that the payee has to leave the Zoning/Codes Office and go to the front of the building to the Clerk's window in order to receive their change. Further, a safe would best safeguard funds collected while they wait to be turned over to the Supervisor's Office. Additionally, during the 2011 Internal Audit, the Code Enforcement Officer expressed a desire to have a system that allows for electronic transactions. To date, this has not occurred.

Town of Clayton
Internal Audits 2023
Audit Report
Assessment Department

Summary Report: No Original Document Required

Cash Receipts:

There are no cash receipts made to this department.

Cash Disbursements:

No other funds are disbursed directly from this office. General disbursements are distributed through the Supervisor's Office after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

As no funds are distributed directly from this department, no cash reconciliations are necessary.

Deposit Protection: N/A

Accountability:

As there are no funds directly received or distributed from this department, there is no financial accountability to consider.

Financial Reporting:

No financial reports are necessary from this department.

Other Concerns: N/A

Comments/Conclusions:

There are no accountability issues with this Department.

Town of Clayton
Internal Audits 2023
Audit Report

Chief Fiscal Officer—Town of Clayton Funds

Summary Report: Original Document Attached

Cash Receipts:

The cash receipts journal is up-to-date and is maintained in a manner that identifies the date received, payer, purpose and the amount. Undeposited funds are safeguarding in the Town Supervisor's office, however checks are typically electronically deposited on the day received. Duplicate deposit slips are kept, where available. Deposit amounts agree with cash receipts amounts. Deposits are made in a timely basis and are recorded up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:

The cash disbursements journal is up-to-date. The journal is maintained in a manner to identify amounts disbursed. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the CFO. The software with electronic signature is in the custody and control of the CFO's office. Check images are returned with bank statements upon request and are available from the bank for all accounts. Unused checks are properly controlled. Checks are recorded up-to-date. The cash disbursements journal is totaled and summarized monthly. Payments are supported by appropriate documentation.

Cash Reconciliations:

Bank accounts are reconciled by an independent CPA on a monthly basis and verified by the Town Board at the first board meeting of the month. If the reports are not provided at board meeting, they are available upon request from the Town Supervisor's office. The bank reconciliations are performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journal or receiving or disbursing cash. The bank reconciliations are performed timely after the bank statements are received and the reconciliations are documented and available for review. The reconciled bank balance agrees with the cash balance recorded in the accounting records.

Receivables:

Receivable control accounts are maintained and there is indication that the receivable control accounts are reconciled to the detail subsidiary records.

Investment Records:

An investment record is maintained and the record is complete and up-to-date.

Deposit Protection:

The bank has pledged adequate, eligible securities to protect deposits and investments under the custody of the CFO that exceed FDIC insurance protection.

Indebtedness Record:

An indebtedness record is maintained by the Supervisor's Office and is complete and up-to-date.

Property Records:

Property records are maintained and up-to-date. Fixed assets are included in the records. However, physical inventories are not regularly taken and compared to the records.

Financial Reporting:

Interim reports are prepared for the Town Board at the first meeting of the month. Total year-end recorded cash agrees with that reported in the AUD.

Payrolls:

Payrolls are certified/approved by the Town Supervisor and the Highway Department. Pay rates are in accordance with collective bargaining agreements and board resolutions and leave time is accounted for in the reports.

Other Concerns:

N/A

Comments/Conclusions:

N/A

Town of Clayton
Internal Audits 2023
Audit Report
Highway Department

Summary Report: Original Document Attached

Cash Receipts:

There are no cash receipts made to this department.

Cash Disbursements:

No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

As no funds are distributed directly from this department, no cash reconciliations are necessary.

Deposit Protection: N/A

Accountability:

As there are no funds directly received or distributed from this department, there is no financial accountability to consider.

Financial Reporting:

No financial reports are necessary from this department.

Other Concerns: N/A

Comments/Conclusions:

There are no accountability issues with this Department.

Town of Clayton
Internal Audits 2023
Audit Report
Recreation Department

Summary Report: Original Document Attached

Recreation Park & Pool

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor once a week, typically on Mondays.

Cash Disbursements:

No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Cash is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:

Accountability is limited to the reconciliation of the funds received to the appropriate worksheet.

Financial Reporting:

No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:

A petty cash bank of \$50.00 is kept and used as change for the pool and public skating. These were created several years ago out of proceeds from these activities.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Summary Report: Original Document Attached

Transfer Site

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet(s) and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor's Office once a week, typically on Monday morning.

Cash Disbursements:

No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Cash received is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:

Accountability is limited to reconciliation to the appropriate worksheet.

Financial Reporting:

No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:

A petty cash bank of \$50.00 is kept and used as change for the transfer site. This was created several years ago out of proceeds from this activity, and then created once again after the robberies.

The transfer site has experienced several robberies in the last decade. Each time, the safe was broken into and the cash was stolen. To address this issue, the safe has been cemented into the ground. It may still be worth investing in a security system/camera system since the transfer site is situated in such an unpopulated location and there is no security system/camera system.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Summary Report: Original Document Attached

Marina

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet(s) and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor's Office once a week, typically on Monday morning.

Cash Disbursements:

No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Cash received is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:

Accountability is limited to reconciliation to the appropriate worksheet.

Financial Reporting:

No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:

A petty cash bank of \$200.00 is kept and used as change for the marina. This was created several years ago out of proceeds from this activity.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Town of Clayton
Internal Audit Reports 2023
Audit Report
Justice Department (JERAM)

Summary Report: Original Document Attached

Cash Receipts:

The cash receipts journal is up-to-date and maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection. Pre-numbered receipt forms are issued for all collections and duplicate receipt copies are kept for court records.

Duplicate deposit slips are kept for court records.

Deposits do agree with the cash receipt amounts, and deposits are made on a timely basis. These records are up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:

The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the Justice. Canceled checks and/or images are returned with bank statements and maintained on file. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Bank accounts are reconciled promptly after bank statements are received.

Deposit Protection: Per bank policy.

Reports are made timely to DCJS and the court has not received any notices regarding late reporting.

Reports to Justice Court Fund:

Monthly reports are made timely to the Justice Court Fund. Reported amounts agree with cash receipts and disbursement books and with docket dispositions and case files. Upon information and belief, as the JCF corresponds directly with Justice Jeram, the court has not received any notices regarding late reporting.

Reporting to Department of Motor Vehicles--TSLE&D Program:

Information is reported timely to TSLE&D (daily) and reports are maintained and utilized by the court. There was an issue accessing the system on the day of the audit so we were unable to determine the number of pending cases. The Court has not received any notices regarding pending cases or regarding late monthly reporting.

Other Concerns: N/A

Comments/Conclusions:

N/A

Town Clerk/Tax Collector Department

Summary Report: Original Document Attached

Town Clerk's Records

Cash Receipts:

There is no actual cash receipts journal. A daily report of activity is printed and compared to deposits. The printing of the daily reports is up-to-date and maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records. Pre-numbered receipt forms are issued for most collections and duplicate receipt copies are kept for records.

Duplicate deposit slips are kept for records. In follow up to the 2022 audit, now deposit slips are filed along with the related paperwork for the deposit. Deposits do agree with the cash receipt amounts. These records are up-to-date. Un-deposited monies are safeguarded; they are kept in a fireproof safe in the Clerk's office. The cash receipts are totaled and summarized monthly, and the report is submitted to the Town Supervisor along with payment to the Town.

Deposits are sometimes made in a timely manner, which is specified by OSC DLGSA as no later than the third business day after \$250 has been collected.

Cash Disbursements:

The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the Town Clerk. Cancelled checks and/or images are returned with bank statements, or available from the bank upon request, and they are maintained on file. All unused checks are properly controlled. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General fund disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Bank accounts are not reconciled by the Town Clerk's office. While the office updates the rolling balance in the check book, it is not compared to the bank statement on a monthly basis by this office. However, bank statements and reports are sent to the Supervisor's office who shares them with the CPA. There is a monthly review/verification by the Town auditor of the bank account statements themselves, in relationship to other materials provided by the Clerk's office, as suggested by OSC DLGSA.

Deposit Protection: Per bank policy.

Accountability:

Accountability is determined on a monthly basis by the Town Clerk, who forwards the Town Clerk's report and payment to Town Supervisor. The accountability amount agrees with the bank reconciliation and supporting records, to the best of our knowledge. Unissued licenses and permits are safeguarded, as they are printed electronically or locked in a safe. Revenues from the Town Clerk's fees are comparable with those of the previous years, considering economic and other relevant factors.

Financial Reporting:

Monthly reports and payments are made timely to the Supervisor, as well as to other agencies. Reported amounts of monthly reports agree with cash receipts and disbursement books, to the best of our knowledge.

Receivables (Dog Licenses):

Receivable controls are maintained. There is indication that the receivable control accounts are reconciled to the detail subsidiary records.

Other Concerns:

N/A

Comments/Conclusions:

A log of cash receipts for each month should be kept by the office to be compared to printed reports at the end of each month. Further, the office should be reconciling their own bank accounts on a monthly basis.

Summary Report: Original Document Attached

Tax Collector's Records

Settlement:

A copy of the collector's/receiver's settlement sheet is available; settlement issues/concerns have been resolved with Jefferson County. There are still funds remaining in the tax collection bank account as of the date of this audit. We are advised that these funds are from a tax payment that was made after the cut off date for payments and they were unable to pay the funds back to the company until they received an invoice. We were advised that the invoice was recently received and the repayment has been issued.

Bank Accounts:

The tax collection bank account is not reconciled after bank statements are received. A full reconciliation is not completed by the Tax Collector's office and sufficient materials are not provided to the Town auditor in order to complete a full reconciliation.

Cash Receipts:

There is no actual cash receipts journal. A daily report of activity is printed and compared to deposits. The printing of the daily reports is up-to-date and maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records. Deposits are identified and duplicate deposit slips are kept or are available at the bank upon request. Through the panini system the electronically-deposited checks are kept in the office on file. Deposit amounts agree with cash receipt amounts.

Bank deposits are not generally made within a timely manner. The requirement for towns is that any tax monies received are sometimes deposited within 24 hours of collection. Most deposits are made after this deadline.

Cash Disbursements:

Pre-numbered checks are used for all disbursements other than petty cash and all checks are signed by the Tax Collector. Canceled checks/check images are not returned with bank statements so they are not on file and can be made available through Watertown Savings Bank upon request.

Deposit Protection: As per bank policy.

Financial Reporting:

Payments are not made at least weekly to the Supervisor, as is advised by OSC DLGSA. Usually, payment to the Supervisor is made after the total amount due is received--often the end of the first month of collection (January) and then a final payment including interest/penalties in August. In the interim, it is deposited into a separate account. Receipt forms are issued to acknowledge the collection and receipt of payment by the Supervisor.

Upon information and belief, payments are generally made timely to the County Treasurer.

Accountability:

Penalties are assessed and collected on late payments. The total amount of penalties collected on overdue real property taxes is on par with that of previous years and look reasonable. The Tax Collector

treats her own bills properly, as they are in escrow. Interest earnings, when applicable, are remitted to the Supervisor and/or County as appropriate. There are significant safeguards for the protection of assets and cash, such as the fireproof safe in the Clerk's Office, as well as the locks on her office door and the general regular deposits of cash, etc.

Comments/Conclusions:

Of concern are the timely deposits of tax receipts. If the law requires that these be deposited within 24 hours of collection, then we must provide the resources and oversight necessary to make certain that this occurs. Additionally, there seems to be continual issues with the third-party payment processor of online tax payments. A log of cash receipts for each month should be kept by the office to be compared to printed reports at the end of each month. Further, the office should be reconciling their own bank accounts on a monthly basis.

More investigation should occur into the legal ramifications of not making payments weekly to the Supervisor. If this is within the law, then the current practice is acceptable as long as adequate controls are in place. If it is not under the law, then another solution must be determined to make these payments timelier. Additionally, another payment solution should be investigated for online tax payments that may have less issues than the current processor.

Appendix G – General Recordkeeping Requirements for Departments

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.

Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date? <i>log kept in computer + paper log</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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>N/A</i> <i>Last Recorded Deposit: Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
<i>N/A - processed through abstract</i> Is the cash disbursements journal up-to-date? <i>N/A</i>	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

Cash Reconciliations	<i>N/A - reconciled through Supervisors office</i>	YES	NO																												
Are bank accounts reconciled? <i>By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____</i>	<input type="checkbox"/>	<input type="checkbox"/>																													
Is the bank reconciliation performed timely after the bank statement is received?	<input type="checkbox"/>	<input type="checkbox"/>																													
<table border="1"> <thead> <tr> <th colspan="3">Last Bank Reconciliation for Each Bank Account</th> </tr> <tr> <th>Bank Account</th> <th>Date Performed</th> <th>Month Ending</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>			Last Bank Reconciliation for Each Bank Account			Bank Account	Date Performed	Month Ending																							
Last Bank Reconciliation for Each Bank Account																															
Bank Account	Date Performed	Month Ending																													
Are reconciliations documented and available for review?	<input type="checkbox"/>	<input type="checkbox"/>																													
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input type="checkbox"/>	<input type="checkbox"/>																													

Deposit Protection	<i>N/A</i>	YES	NO
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>	

Accountability	<i>monthly report</i>	YES	NO
Is accountability (what the department owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Does accountability agree with bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Are receipts for the year comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.? <i>locked office door + drawer - daily turn over of cash</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
N/A		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
N/A		
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"/>

Comments and Conclusions

X 

Assessment

Appendix G – General Recordkeeping Requirements for Departments

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.

Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	YES	NO
<i>N/A - Does not handle cash</i>		
Is the cash receipts journal up-to-date?	<input 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?	<input type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date _____ Amount _____</i>		
Are un-deposited cash receipts safeguarded?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
<i>N/A - processed through abstract</i>		
Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # _____ Date _____ Amount _____</i>		
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
N/A		
Are bank accounts reconciled? <i>By Whom?</i> _____ <i>How Often?</i> _____ <i>Who Reviews/Verifies Them?</i> _____	<input type="checkbox"/>	<input 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>
Are reconciliations documented and available for review?	<input type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
N/A		
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
N/A		
Is accountability (what the department owes) determined at the end of each month?	<input type="checkbox"/>	<input type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input type="checkbox"/>	<input type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
<i>N/A</i>		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
<i>N/A</i>		
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"/>

Comments and Conclusions

X *Alexander W. Marchenko*

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? <i>Last Recorded Deposit: Date <u>7-12-2023</u> Amount <u>\$208.35</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>available from backup request</i>	<input type="checkbox"/>	<input checked="" 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>Oper Manual 11715 7-13-23 \$313.40 REDI 5560 7-13-23 \$797.53 49423 7-13-23 \$8,400.10 REDI 2 Last Recorded Check: # <u>1001</u> Date <u>5-11-23</u> Amount <u>\$5,400.10</u></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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Cash Reconciliations	YES	NO
Are bank accounts reconciled? By Whom? <u>CPA</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor's Office / Budget Officer</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 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		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
<u>ALL</u>	<u>7/6/2023</u>	<u>6-30-2023</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"/>

Receivables	YES	NO
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"/>

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

Deposit Protection	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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

<u>Indebtedness Records</u> <i>(This record is maintained by the clerk in certain local governments)</i>	<u>YES</u>	<u>NO</u>
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"/>

<u>Property Records</u>	<u>YES</u>	<u>NO</u>
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 checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
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"/>

<u>Payrolls</u>	<u>YES</u>	<u>NO</u>
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

x 

Highway

Appendix G – General Recordkeeping Requirements for Departments

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.

Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	YES	NO
<i>N/A - Does not handle cash</i>		
Is the cash receipts journal up-to-date?	<input 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?	<input type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date _____ Amount _____</i>		
Are un-deposited cash receipts safeguarded?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
<i>N/A - processed through abstract</i>		
Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # _____ Date _____ Amount _____</i>		
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u> N/A	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____	<input type="checkbox"/>	<input 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>
Are reconciliations documented and available for review?	<input type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u> N/A	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u> N/A	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month?	<input type="checkbox"/>	<input type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input type="checkbox"/>	<input type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
N/A		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
N/A		
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"/>

Comments and Conclusions

X 

Arena (Ice & Events)

Appendix G – General Recordkeeping Requirements for Departments

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.

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4. Determinations of accountability.
5. Reports to the chief fiscal officer or other applicable officials, individuals, entities, or agencies.

Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date? <i>keeps logs of cash received</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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Do deposit amounts agree with cash receipt amounts? <i>cash turnover matches log</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Last Recorded Deposit: Date _____ Amount _____</i>		
Are un-deposited cash receipts safeguarded? <i>log continues on</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
<i>N/A - processed through abstract</i> Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																								
<p><i>N/A- reconciled through Supervisor's office</i></p> <p>Are bank accounts reconciled? <input type="checkbox"/> <input type="checkbox"/></p> <p>By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____</p>																										
<p>Is the bank reconciliation performed timely after the bank statement is received? <input type="checkbox"/> <input type="checkbox"/></p> <table border="1"> <thead> <tr> <th colspan="3">Last Bank Reconciliation for Each Bank Account</th> </tr> <tr> <th>Bank Account</th> <th>Date Performed</th> <th>Month Ending</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Last Bank Reconciliation for Each Bank Account			Bank Account	Date Performed	Month Ending																				
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Bank Account	Date Performed	Month Ending																								
Are reconciliations documented and available for review? <input type="checkbox"/> <input type="checkbox"/>																										
Does the reconciled bank balance agree with the cash balance recorded in the accounting records? <input type="checkbox"/> <input type="checkbox"/>																										

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
<p><i>N/A</i></p> <p>Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable? <input type="checkbox"/> <input type="checkbox"/></p>		

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month? <input checked="" type="checkbox"/> <input type="checkbox"/>		
Does accountability agree with bank reconciliation and supporting records? <input checked="" type="checkbox"/> <input type="checkbox"/>		
Are receipts for the year comparable with those of previous years? <input checked="" type="checkbox"/> <input type="checkbox"/>		
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.? <input checked="" type="checkbox"/> <input type="checkbox"/>		

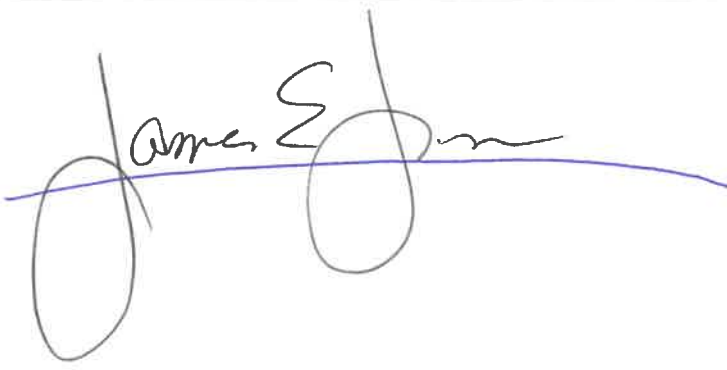
*N/A
N/A*

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
<i>N/A</i>		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
<i>N/A</i>		
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"/>

Comments and Conclusions

x 

Appendix G – General Recordkeeping Requirements for Departments

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.

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Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date? <i>keeps log of funds received</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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Do deposit amounts agree with cash receipt amounts? <i>Cash turnover matches log.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Last Recorded Deposit: Date _____ Amount _____</i>		
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Cash Disbursements	YES	NO
<i>N/A - processed through abstract</i> Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # _____ Date _____ Amount _____</i>		
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																											
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Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input type="checkbox"/>	<input type="checkbox"/>																											

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
<p><i>N/A</i></p> <p>Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?</p>	<input type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

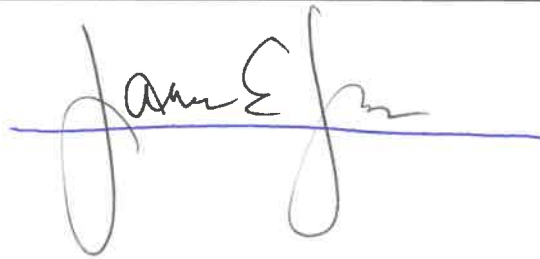
N/A
N/A

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
<i>N/A</i>		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
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Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
<i>N/A</i>		
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"/>

Comments and Conclusions

X 

Appendix G – General Recordkeeping Requirements for Departments

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Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

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Is the cash receipts journal up-to-date? <i>keeps log of funds received</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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Do deposit amounts agree with cash receipt amounts? <i>Cash turnover matches log</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Last Recorded Deposit: Date _____ Amount _____</i>		
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <i>N/A</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Cash Disbursements</u> <i>N/A - processed through abstract</i>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
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Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																								
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<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
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<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month? <input checked="" type="checkbox"/> <input type="checkbox"/>		
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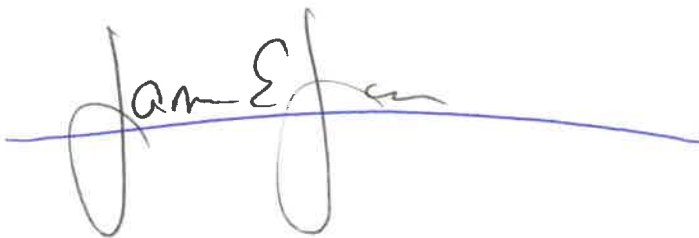
N/A
N/A

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
<i>N/A</i>		
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i>	YES	NO
<i>N/A</i>		
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"/>

Comments and Conclusions

x 

Pool

Appendix G – General Recordkeeping Requirements for Departments

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.

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Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

<u>Cash Receipts</u>	YES	NO
Is the cash receipts journal up-to-date? <i>keep log of funds received</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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Do deposit amounts agree with cash receipt amounts? <i>cash turnover matches log</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? <i>Last Recorded Deposit: Date _____ Amount _____</i>	<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? <i>N/A</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Cash Disbursements</u>	YES	NO
<i>N/A - processed through abstract</i> Is the cash disbursements journal up-to-date?	<input 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 type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # _____ Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix G – General Recordkeeping Requirements for Departments continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																								
<p>N/A- reconciled through Supervisor's Office</p> <p>Are bank accounts reconciled? <input type="checkbox"/> <input type="checkbox"/></p> <p>By Whom? _____ How Often? _____</p> <p>Who Reviews/Verifies Them? _____</p>																										
<p>Is the bank reconciliation performed timely after the bank statement is received? <input type="checkbox"/> <input type="checkbox"/></p> <table border="1"> <thead> <tr> <th colspan="3">Last Bank Reconciliation for Each Bank Account</th> </tr> <tr> <th>Bank Account</th> <th>Date Performed</th> <th>Month Ending</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Last Bank Reconciliation for Each Bank Account			Bank Account	Date Performed	Month Ending																				
Last Bank Reconciliation for Each Bank Account																										
Bank Account	Date Performed	Month Ending																								
Are reconciliations documented and available for review?	<input type="checkbox"/>	<input type="checkbox"/>																								
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input type="checkbox"/>	<input type="checkbox"/>																								

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
N/A		
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the department owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

N/A
N/A

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting <i>N/A</i>	YES	NO
Are monthly reports and payments to the chief fiscal officer timely?	<input type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input type="checkbox"/>	<input type="checkbox"/>

Other Concerns <i>(if applicable)</i> <i>N/A</i>	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"/>

Comments and Conclusions

X 

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Cheyten

Month Reviewed:

7/1/2022

Through

6/30/2023

Name of Justice:

Walter Terrell

Review Performed By:

Savannah McCargar

Date

7/13/23

Annual Checklist for Review of Justice Court Records

Cash Receipts Book

Yes No

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

Last recorded receipt:
 # 4751 Date 7/13/23 Amount \$120.00

- ▶ 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?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?

Last recorded deposit:
 Date 7/10/23 Amount \$340.00

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

Last Month Totaled and Summarized 6/2023

Cash Disbursements Book

Computerized Cash Book Report

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

Last recorded check:
 # 1086 Date 7/10/23 Amount \$3,493.00

Bank Reconciliations

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

Last Bank Reconciliation for Each Bank Account:

Date Performed 7/10/23 Month Ending 6/30/23

Additional Supporting Records

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

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.
- ▶ Do dockets for disposed cases appear to be complete?
- ▶ Do dockets for disposed cases agree with amounts reported?

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?
- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

Last Cash Reconciliation:

Date Performed 7/10/23 Month Ending 6/30/2023

Reports to the 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 the reports late and what corrective actions were taken? _____

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund?
- ▶ Do reported amounts agree with docket dispositions and case files?
- ▶ Do reported amounts agree with cash receipt and disbursement books?
Last report submitted: Month Ending 6/30/23 Date 7/10/23 Amount \$3,493.00
- ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? _____

Annual Checklist for Review of Justice Court Records

Reporting to the Department of Motor Vehicles - TSLED Program

Yes No

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized? *- Report everyday*

Last TSLED Report Available: Date ~~1/2020~~ *1/2023*

Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? *System is Down*

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? _____
- What actions have been taken to dispose of these cases? _____

Overall Evaluation

x Joni Sanchez

7-13-2023

Appendix D – General Recordkeeping Requirements for Town Clerks

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 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? <i>"Most of the time"</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>7/17/2023</u> Amount <u>\$300.00</u></i>		
Is the cash receipts journal totaled and summarized monthly? <i>on monthly report</i>	<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 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? <i>Upon request</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # <u>1262</u> Date <u>7-5-23</u> Amount <u>\$25.00</u></i>		

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>By CPA</u> How Often? <u>monthly</u> Who Reviews/Verifies Them? <u>No one</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>Town Clerk</u>	<u>7/4/2023</u>	<u>6/2023</u>
<u>DECALS</u>	<u>7/6/2023</u>	<u>6/2023</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

Receivables <i>(if applicable, such as water rents)</i>	YES	NO
N/A		
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"/>

Comments and Conclusions

x Mariah M. Lellan, Deputy Clerk

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 type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed _____ Month Ending _____		
Note: Tax collector's bank account balance should be \$0.00 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 type="checkbox"/>	<input checked="" 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? <i>upon request</i>	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
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"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
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

X Mariah M. LaClair, Deputy Clerk

RESOLUTION NO. ____ OF 2023
TOWN OF CLAYTON
A RESOLUTION TO CERTIFY EXAMINATION AND AUDIT OF TOWN JUSTICE 2022-2023 MONTHLY REPORTS AND ACCOUNT BOOKS
DATED: JULY 26, 2023

Title: A resolution to certify examination and audit of Town Justice 2022-2023 monthly reports and account books.

At a regular meeting of the Town Board of the Town of Clayton, Jefferson County, New York, held at Dodge Hall, Grindstone Island, Clayton, New York, on the 26th day of July, 2023, at 5:00 p.m. prevailing time:

The meeting was called to order by Supervisor Peterson and upon roll being called the following were:

Present: Lance Peterson, Supervisor
Kenneth Knapp, Councilman
Donna Patchen, Councilwoman
James Kenney, Councilman
Kathleen LaClair, Councilwoman

Absent: None

The following resolution was offered by Councilman _____, who moved its adoption, seconded by Councilman _____, to wit:

WHEREAS, in accordance with Section 2019-a of the Uniform Justice Court Act, a yearly audit is required of the Town of Clayton Justices, and

WHEREAS, the Town Board of the Town of Clayton wishes to comply with such auditing procedures,

NOW THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Clayton, Jefferson County, New York, hereby certifies that they have examined the foregoing 2022-2023 account books and audited the monthly reports of the Town Justice the Hon. Walter M. Jeram Jr.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Lance Peterson, Supervisor	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Kenneth Knapp, Councilman	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Donna Patchen, Councilwoman	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
James Kenney, Councilman	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Kathleen LaClair, Councilman	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Yes 5 No 0 Absent 0

Date: July 26, 2023

Certification

I, Megan Badour, Town Clerk of the Town of Clayton, do hereby certify that the above resolution was adopted at a regular meeting of the Town Board of the Town of Clayton held on July 26, 2023 and it is on file and of record, and that said resolution has not been altered, amended or revoked and it's in full force and effect.

(SEAL)

Megan Badour, Town Clerk