

Town Supervisor
Timothy Doney
Town Board Members
Kenneth Knapp
Donna Patchen
James Kenney
Kathleen LaClair



Town of Clayton
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Town Clerk
Megan Badour

TOWN BOARD WORKSHOP MEETING AGENDA

Wednesday, August 28, 2024 • 5:00pm • Depauville Free Library, Depauville

1. Pledge of Allegiance

2. Town Board Workshop Meeting

A. Guests:

B. Town Clerk

- i. Correspondence that needs recording
- ii. Minutes from 8/14/2024 Regular Meeting

C. Public: Comment on Agenda Items

D. Public Hearings:

E. Workshop Discussion Items

- i. Budget Workshop
- ii. Annual Internal Audits
- iii. DEC Water Quality Improvement Project Award
- iv. Resolution 51 of 2024: A resolution to adopt Local Law 2 of 2024: Ch. 235 Zoning Ordinance Amendment

F. Public: *Comment on Non-Agenda Items*

3. Adjournment

Next Board Meeting: *Wednesday, September 11, 2024 @ 5:00pm at Cerow Recreation Park Arena*

TOWN OF CLAYTON
TOWN BOARD REGULAR MEETING MINUTES

The Town Board of the Town of Clayton held their regular meeting at 5:00 PM, at Cerow Recreational Park, Clayton, NY. The following persons attended:

Timothy Doney	Kenneth Knapp	Donna Patchen	Kathleen LaClair
James Kenney	Mariah LaClair	Pamela McDowell	Megan Badour
Steve Dorr, Sr.	Kevin Patchen	Rebecca Schmitt	Justin Taylor
Maureen Caprara	Charlie Caprara	Douglas Rogers	Rob Company

1. Pledge of Allegiance: Supervisor Doney opened the meeting with the Pledge of Allegiance
2. Guests: N/A
3. Town Clerk
 - A. Correspondence that Needs Recording:
 - I. Cornell Cooperative Extension Solar Power Development Invitation (see attached)
 - II. NYS DEC Annual Comprehensive Inspection (see attached)
 - B. Minutes from 7/24/2024 Board Meeting:

Motion was made to approve the 7/24/2024 minutes by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.**
4. Public: N/A
5. General Discussion Items:
 - A. Bills & Transfers:
 - i. Abstract #8 of 2024 in the amount of \$411,097.37
Motion was made by Donna Patchen, seconded by Kenneth Knapp, to approve Abstract #8 of 2024, in the amount of \$411,097.37. **Motion carried.**
 - ii. Transfers: N/A
 - iii. Budget Amendment: N/A
 - iv. New Accounts/Special Entries: N/A
 - B. Supervisor's Report & Bank Reconciliations: July 2024
Motion was made by James Kenney, seconded by Kenneth Knapp to approve the July 2024 Supervisor Report and bank reconciliations. **Motion carried.**
 - C. Balance Sheets: July 2024
 - D. Resignations & Appointments:
 - i. Resignations: N/A
 - ii. Positions/Appointments: N/A
 - iii. Rate Changes: N/A
 - E. Training: N/A
 - F. Lori Arnot Leave of Absence:
Motion was made by Kenneth Knapp, seconded by Donna Patchen to support an unpaid leave of absence for Lori Arnot from the Zoning Board of Appeals for three months beginning in September. **Motion carried.**
 - G. Fuel Bids:
Motion was made by James Kenney, seconded by Kenneth Knapp to authorize advertising fuel bids for the 2024-2025 season with a return date of Monday, September 9, 2024 at 2:00 pm. **Motion carried.**

H. Marina Utility Upgrade Bid Results:

Motion was made by Kenneth Knapp to award the Municipal Marina Utility Upgrade Project bid to DC Builders in the amount of \$91,000.00, seconded by Kathleen LaClair. **Motion carried.**

I. Local Law 2 of 2024: Ch. 235- Zoning Ordinance Amendment SEQR Long EAF Part I, II & III:

Motion was made to adopt SEQR Long EAF Parts I, II & III adopting negative declaration in regards to the proposed local law amending Ch. 235- Zoning by James Kenney, seconded by Kenneth Knapp. **Motion carried.**

J. Public Hearing @ 5:15 PM for Local Law 2 of 2024: Ch. 235- Zoning Ordinance Amendment:

- Motion was made by Kenneth Knapp, seconded by Donna Patchen to open the Public Hearing @ 5:15 PM for Local Law 2 of 2024: Ch. 235-Zoning Ordinance Amendment.
- Justin Taylor: Mr. Taylor approached the Board to share his experience since 1969 on the Northside of 12 Rt with having horses. Mr. Taylor expressed appreciation for the Special Use Permit that has been drafted and so support this instance.
- Kevin Patchen: Mr. Patchen shared his support of the horsing community and also provided support for the Special Use Permit process for the Planning Board.
- Rebecca Schmitt: Ms. Schmitt shared her support of the local law and also asked for clarification on several items concerning the special use permit process which was provided.
- Charlie Caprara: Mr. Caprara thanked the boards that have worked to develop this Local Law and expressed the purpose of such a request.
- Maureen Caprara: Mrs. Caprara did ask about the process for the 239M from Jefferson County and this clarification was provided.
- Donna Patchen: Ms. Patchen thanked the Planning Board for their input on this request as well.
- Motion to close the public hearing for Local Law 2 of 2024: Ch. 235 Zoning Ordinance Amendment made by Kenneth Knapp and seconded by Donna Patchen. **Motion carried.**

K. Set Budget Workshop Dates:

Motion was made by James Knapp and seconded by Donna Patchen to set the Budget Workshop dates as follows: August 28, 2024 at 4pm at the Depauville Library; September 11, 2024 at 4pm at the Cerow Recreation Park Arena; September 25, 2024 at 4pm at the Cerow Recreation Park Arena; and October 2, 2024 at 4pm at the Cerow Recreation Park Arena. **Motion carried.**

L. DEC Water Quality Improvement Project Letter: Supervisor Doney informed the Board that we received a letter from the DEC announcing a grant award.

M. August 28th Meeting at Depauville Library Reminder

N. Dog Pound Letter- Motion to authorize Supervisor Doney to sign a letter of support to Dan Moyer for grant funding for Moyer's Dog Pound, a facility the Town uses for dog control services.

6. Supervisors Report: Pleased to announce the Riverwalk is officially open.

7. Department Head Reports:

A. Highway Superintendent: Steve Dorr

Mr. Dorr reported that the sand and salt is ready for the winter season. The spare truck has yet to be received from Mack, leaving them down a truck. Black Creek Rd repairs have been completed. Paving will commence within the next several weeks across the town.

B. Buildings & Grounds: James Jones:

Completed events in August: St Mary's Gala, 1000 Island Duals, and TI Arts and Crafts. Upcoming Anchorcon, Fasttrack Dog Show and Train Show. Starting cutting grass at revamped shoreline. Awaiting install of pavers at the schoolhouse. August 28/29 will be open for only family swim, since lifeguards are participating in sports and will not be available.

C. Assessor: Alexander Marchenkoff: The Assessor is currently working on sales reports for the year and working with NYS on the equalization rate.

D. Codes/Zoning: Richard Ingerson: see attached

8. Council Reports:

A. *Councilman Knapp: Libraries & Chamber of Commerce:*

Mr. Knapp reported that story time has been a success in Depauville with local businesses providing lunches. The Chamber had a successful Balloon event, also waterfront concerts and farmers markets are ongoing.

B. *Councilwoman Patchen: Buildings & Grounds, Cemeteries, and Purchasing & Personnel: See Buildings & Grounds.*

C. *Councilman Kenney: Safety Coordinator, Planning/Zoning, and Sewer Districts:*

Mr. Kenney reported that he had written a letter and sent it out to parties in regard to the NYS law with consideration of the zoning process and variances.

D. *Councilwoman LaClair: TIERS, Paynter Center, and CLDC: No report*

9. Public Comment on Non-agenda Items: N/A

10. Executive Session:

Motion was made by Kenneth Knapp, seconded by James Kenney to close the regular meeting at 5:45 PM.

Motion carried.

Motion was made by Kenneth Knapp, seconded by Kathleen LaClair to enter Executive Session in accordance with NYS POL Chapter 47 Section 7 §105(f) the medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation at 5:45 PM. **Motion carried.**

Motion was made by Kenneth Knapp seconded by Kathleen LaClair to close Executive Session at 6:26 PM. **Motion carried.**

Motion was made by Kenneth Knapp, seconded by James Kenney to open the regular meeting at 6:26 PM.

Motion carried.

11. Adjournment:

Motion was made by James Kenney, seconded by Kenneth Knapp to adjourn regular meeting at 6:27 PM. **Motion carried.**

Next Meeting: Wednesday August 28, 2024 @ 5:00pm Depauville Library 32333 Caroline St, Depauville, NY 13632.

Megan Badour, Town Clerk



**Town of Clayton
Internal Audits 2024
Audit Report**

To: Town Board

CC: Town Supervisor, Town Clerk

From: Savarah McCargar, Clerk to Supervisor

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 August 12, 2024 through August 16, 2024. 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 2024
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 2024
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 2024
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 2024
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 2024
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 2024
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 noticed 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.

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.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
<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"/>

<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?	<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 N/A	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> N/A	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 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> <i>N/A - Does not handle cash</i>	<u>YES</u>	<u>NO</u>
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? <i>Last Recorded Deposit: Date _____ Amount _____</i>	<input type="checkbox"/>	<input type="checkbox"/>
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"/>

<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"/>
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> N/A	<u>YES</u>	<u>NO</u>
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> 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 N/A	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> N/A	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 Alexander W. Marchenko

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> Last Recorded Deposit: Date _____ Amount _____	<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>N/A</i> Last Recorded Check: # _____ Date _____ Amount _____	<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 supervisor's office</i>			YES	NO
Are bank accounts reconciled? <i>Supervisor's office</i>			<input type="checkbox"/>	<input type="checkbox"/>
By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____				
Is the bank reconciliation performed timely after the bank statement is received?			<input type="checkbox"/>	<input type="checkbox"/>
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 N/A	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> N/A	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  8/13/27

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 times</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>8/9/2024</u> Amount <u>\$242.00</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>1287</u> Date <u>8/1/2024</u> Amount <u>\$22.50</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>8/1/2024</u>	<u>7/2024</u>
<u>Decals</u>	<u>8/1/2024</u>	<u>7/2024</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
Are receivable control accounts maintained? <i>N/A</i>	<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 Ryler Bas 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 type="checkbox"/>	<input type="checkbox"/>

<u>Bank Accounts</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>5/28/2024</u> Month Ending <u>5/2024</u>		
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? <i>*Tax collector hours vary*</i>	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable?	<input 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 Ryker Bob Deputy Clerk

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.

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>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 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> Last Recorded Deposit: Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date? <i>N/A - processed through Abstract</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? Last Recorded Check: # _____ Date _____ Amount _____	<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?</p> <p>By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____</p>	<input type="checkbox"/>	<input type="checkbox"/>																								
<p>Is the bank reconciliation performed timely after the bank statement is received?</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																			<input type="checkbox"/>	<input type="checkbox"/>
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>
<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 N/A	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> N/A	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 

Docks

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>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 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> Last Recorded Deposit: Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <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?	<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? Last Recorded Check: # _____ Date _____ Amount _____	<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?</p> <p>By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____</p>	<input type="checkbox"/>	<input type="checkbox"/>																								
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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?</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 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 N/A	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> N/A	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 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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1. Cash receipt records and supporting documents.
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3. Bank statements and supporting documents.
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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>	<u>YES</u>	<u>NO</u>
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 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> Last Recorded Deposit: Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly? <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?	<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? Last Recorded Check: # _____ Date _____ Amount _____	<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>
N/A - reconciled through Abstract		
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>
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 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 N/A	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> N/A	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 James E Jones

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

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? <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 Supervisors office</i></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																				
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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 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 N/A	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> N/A	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 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? Last Recorded Deposit: Date <u>8/12/2024</u> Amount <u>\$1000.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<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? <u>available from bank upon request</u>	<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? <u>oper 12534 7/11/24 \$14307</u> <u>Manual 49463 8/12/24 \$46,680.14</u> Last Recorded Check: # _____ Date _____ Amount _____	<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

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? <u>CPA</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor's office</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"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
<u>ALL</u>	<u>8/11/2024</u>	<u>7/31/2024</u>
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

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

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	<input 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

Justin Dancy

----- Forwarded message -----

From: **Smith-Gagnon, Jacqueline M (DEC)** <Jacqueline.Smith-Gagnon@dec.ny.gov>
Date: Mon, Aug 12, 2024 at 11:39 AM
Subject: FW: C02763GM - Town of Clayton WQIP
To: support@townofclayton.com <support@townofclayton.com>
Cc: rjc@fourthcoast.com <rjc@fourthcoast.com>, Nichole Jobson <nlj@fourthcoast.com>

Dear Tim Doney,

Please see the below email. Our apologies for not originally sending it to you.

Jackie

Jacqueline Smith-Gagnon, P.E.
Environmental Engineer, Division of Water

New York State Department of Environmental Conservation
317 Washington Street, Watertown, NY 13601
P: (315) 785-2403 | F: (315) 785-2422 | jacqueline.smith-gagnon@dec.ny.gov
www.dec.ny.gov |  |  | 

From: Gottwick, Constanze (DEC) <Constanze.Gottwick@dec.ny.gov>
Sent: Thursday, August 8, 2024 12:20 PM
To: lpeterson@townofclayton.com
Cc: Smith-Gagnon, Jacqueline M (DEC) <Jacqueline.Smith-Gagnon@dec.ny.gov>
Subject: C02763GM - Town of Clayton WQIP

Dear Lance,

Congratulations on receiving a grant award from DEC's Water Quality Improvement Project (WQIP). Your grant award of **\$ 842,485** is for the Town of Clayton, Hamlet of DePauville Wastewater Treatment Facility Disinfection and is assigned contract number **C02763GM**. Please use this contract number in all future correspondence. DEC has all the information you will need to move forward with your grant on the NYS DEC web site at [NYS DEC Water Quality Improvement Program Information](#).

To access your grant, you must enter into a state assistance contract with DEC which is administered via the Statewide Financial System (SFS). All grant recipients should visit the [NYS Grants Management Applicant Resources webpage](#) and become familiar with [SFS Handbook](#). I am your point of contact and look forward to working with you to get this contract in place. My contact information is at the end of this email.

To execute your grant, DEC requires the following insurance, workplan and budget information which must be completed and attached to your contract in SFS. You are also required to enter the required budget and workplan details in SFS.

Insurance forms

Workers Compensation Benefits - Worker's Compensation coverage must be provided for work to be performed in New York State. Grant recipients must provide and maintain full New York State coverage during the life of this contract for the benefit of such employees as are required to be covered by the New York State Worker's Compensation Law. Evidence of Worker's Compensation and Employers Liability coverage must be provided on one of the following forms specified by the Chairman of the New York State Worker's Compensation Board:

Table of the Worker's Compensation Forms	
Form #	Form Title
C-105.2	Certificate of Worker's Compensation Insurance
U-26.3	State Insurance Fund Version of the C-105.2 form
SI-12/GSI-105.2	Certificate of Worker's Compensation Self-Insurance
CE-200	Certificate of Attestation of Exemption (no employees)

All of the above referenced forms (except CE-200 and SI-12) must name: **The NYS Department of Environmental Conservation, 625 Broadway, Albany, NY 12233-3500** as the Entity Requesting Proof of Coverage (Entity being listed as the Certificate Holder).

Please note that ACORD forms are **NOT** acceptable proof of New York State Workers' Compensation Insurance coverage.

Disability Benefits - Disability Benefits coverage must be provided for work to be performed in New York State. Grant recipients must provide and maintain full New York State coverage during the life of this contract for the benefit of such employees as are required to be covered by the New York State Disability Benefits Law. Any waiver of this requirement must be approved by DEC and will only be granted in unique or unusual circumstances. Evidence of Disability Benefits coverage must be provided on one of the following forms specified by the Chairman of the New York State Worker's Compensation Board:

Table of Disability Benefit Forms	
Form #	Form Title
DB-120.1	Certificate of Disability Benefit Insurance
DB-155	Certificate of Disability Benefit Self-Insurance
CE-200	Certificate of Attestation of Exemption (no employees)

Commercial General Liability Insurance – Provide a General Liability Certificate of Insurance listing “The State of New York and the NYS Department of Environmental Conservation, 625 Broadway, Albany, NY 12233-3500” as additional insured and Certificate Holder. The Description of Operations Box must reference “All work relative to Contract **C02763GM**. The State of New York and the NYS Department of Environmental Conservation, 625 Broadway, Albany, NY 12233-3500 are listed as additional insured.”

Commercial General Liability Additional Insured Endorsement – Provide an Additional Insured Endorsement (a document separate and apart from the Certificate of Insurance bearing the language necessary to record a change in an insurance policy) naming “The State of New York and the NYS Department of Environmental Conservation, 625 Broadway, Albany, NY 12233-3500 as additional insured. The policy #s must be typewritten on the endorsements.

Commercial General Liability Notice of Cancellation Endorsement – Provide a 30-Day Notice of Cancellation Endorsement (a document separate and apart from the Certificate of Insurance bearing the language necessary to record a change in an insurance policy) providing “The State of New York and the NYS Department of Environmental Conservation, 625 Broadway, Albany, NY 12233-3500” with a minimum of 30-day notice of cancellation. The policy #s must be typewritten on the endorsements.

Should you require any assistance with fulfilling insurance requirements, please contact the Department’s Bureau of Contract and Grant Development by phone at 518-402-9247. The Bureau can assist you by further explaining the insurance requirements, providing example ACORD and endorsement forms, or contacting your insurance company directly. Please include the contract number in the subject line of all correspondence.

Workplan and Budget

The work plan and budget worksheets below should first be drafted offline (not in SFS) in coordination with DEC staff. Applicants should then use the completed forms to help enter the project work plan and budget information into SFS. Linked below is guidance about preparing a project workplan and budget, both of which should be consistent with your original grant application as well as links to blank budget and work plan templates:

[Budget Worksheet Tutorial](#)

[Attachment B-1-Expenditure Based Budget \(PDF\)](#)

[Attachment C - Work Plan \(PDF\)](#)

Completing the budget and work plan and using them as companion work sheets will help you enter information into SFS. Since the workplan and budget will need approval, please communicate with the DEC Regional Project Manager assigned to your project as you develop these documents. The Regional Project Manager is copied on this email. I have also included their contact information below.

Vendor Responsibility Questionnaires

DEC requires a [Vendor Responsibility Questionnaire \(PDF\)](#) for both construction and non-construction sub-contracting entities and for all not-for-profit grant recipients. The sub-contractor must submit the appropriate questionnaire, either construction or non-construction, to the grant recipient for each sub-contract that equals or exceeds \$100,000. Sub-contractors/vendors and all not-for-profit grant recipients should be registered in the New York State VendRep System. The grant recipient then must upload each original signed and notarized questionnaire. **We prefer vendors file the required Vendor Responsibility Questionnaire online via the New York State VendRep System.** If the sub-contractor completes the questionnaire online, the grant recipient shall provide a copy of the system certification to DEC. Additional information is available on the [NYS Office of the State Comptroller's VendRep webpage](#)

MWBE Reporting

[Minority and Women-Owned Business Enterprises/ Equal Employment Opportunity Program Requirements](#) - This page provides instructions and forms for reporting compliance with the M/WBE program. An M/WBE-EEO [Staffing Plan \(PDF\)](#) and [Policy Statement \(PDF\)](#) must be completed and uploaded to the Grants Management System prior to contract execution. An MWBE Utilization Plan is required to be submitted prior to contract execution. To submit an MWBE Utilization Plan, log in to [NYSCS](#). For further guidance, refer to the attached Utilization Plan manual. Contact MWBE@dec.ny.gov if the plan is not visible on the dashboard.

Please remember: There is a 30% goal on all WQIP grant contract awards unless otherwise determined. It is crucial to emphasize that adherence to NYS Executive Law Article 15-A mandates MWBE compliance through the demonstration of thorough Good Faith Efforts (GFE). Simply advertising in the NYS Contractor Reporter will not suffice. Grantees and contractors must actively engage and solicit MWBEs and SDVOBs for subcontracting opportunities within the grant contract budget to ensure compliance. Please feel free to use the attached Good Faith Efforts Guide and MWBE Solicitation Log to track GFE.

For assistance in ensuring compliance with GFE or creating an MWBE vendor list for solicitation, please contact MWBE@dec.ny.gov. This is highly recommended.

SDVOB Reporting

Contractors with a SDVOB subcontracting goal established within their contract must make good-faith efforts to subcontract SDVOBs for the percentage of the contract outlined in the SDVOB section of the contract. Contractors must complete and upload the [SDVOB Utilization Plan](#) in SFS prior to the contract execution. SDVOB-101 Quarterly Compliance forms will be submitted to sdvob@dec.ny.gov on the 10th of the month following each quarter.

Please remember: There is a 6% goal on all WQIP grant contract awards unless otherwise determined. It is crucial to emphasize that adherence to NYS Veteran Services' Law, Article 3 mandates SDVOB compliance through the demonstration of thorough Good Faith Efforts (GFE). Simply advertising in the NYS Contractor Reporter will not suffice. Grantees and contractors must actively engage and solicit MWBEs and SDVOBs for subcontracting opportunities within the grant contract budget to ensure compliance. Please reach out to SDVOB@DEC.NY.GOV with any questions.

Please complete these items within 90 days of the date of this email. DEC reserves the right to withdraw a grant award if a grant recipient does not complete these items by the deadline.

If you have administrative, financial or contract process related questions please contact me at constanze.gottwick@dec.ny.gov or 518-402-9160. If you have technical questions about the workplan please contact your DEC Regional Project Manager Kristen Martinez or 518-402-8099.

If you are not the appropriate contact for this grant, or other people should be included (such as a person with day-to-day knowledge of the project), please let me know and I will update any future correspondence.

Thank you and I look forward to working with you.

Constanze Gottwick

Project Manager 2, Fiscal Planning and Management
Bureau of Water Assessment and Management

New York State Department of Environmental Conservation

4th Floor, 625 Broadway, Albany, NY 12233-3502

P: (518) 402 9160 | constanze.gottwick@dec.ny.gov

www.dec.ny.gov |  |  | 



**Department of
Environmental
Conservation**





Department of Planning
175 Arsenal Street, 3rd Floor
Watertown, NY 13601

Michael J. Bourcy
Director of Planning

315-785-3144
315-785-5092 (fax)

MEMO

To: Referring Municipality for County Planning Board submittal
From: Jefferson County Department of Planning
Subject: County Planning Board Reviews

You referred a project for County Planning Board review.

The purpose of the County Planning Board review is to identify County and intermunicipal issues and concerns relating to your project. The County Planning Board only has the authority to **recommend** approval, approval with conditions, disapproval, or that the project is of local concern only.

The recommendation and any comments will be sent to the referring board for their consideration before they make a decision.

If you have any questions about the County Planning Board review process, please contact this office at 315-785-3144.

Your attendance at the County Planning Board meeting is not required in order for the Board to review the referred project. However, you are welcome to attend.

Enclosure



Department of Planning
175 Arsenal Street, 3rd Floor
Watertown, NY 13601

Michael J. Bourcy
Director of Planning

315-785-3144
315-785-5092 (fax)

MEETING NOTICE

Organization: Jefferson County Planning Board

Date: Tuesday, August 27, 2024

Time: 4:00 p.m. - Meeting

Place: 2nd Floor Conference Room, *County Building
175 Arsenal St, Watertown NY

***Note: the City Hall meeting and presentation has been postponed to the September meeting, due to elevator repair delays**

AGENDA

1. Call to Order and Establishment of Quorum.
2. Approval of the July 30, 2024 Meeting Minutes.
3. Communications.
4. Public Comments (other than agenda items).
5. New Business:
 - A. General Municipal Law, Section 239-m Referrals
 - See Attached Sheets
6. Adjournment.

PROJECT SUMMARIES FOR COUNTY PLANNING BOARD MEETING

Meeting Date: 8/27/2024

- # 1 Alexandria (T) T Al 4 - 24
- Applicant: Mike Cregg
- Action: Site Plan Review/Area Variance
- Site Location: 47625 County Route 1
- Description: The applicant proposes two 40 foot x 125 foot buildings for rental space of boats, cars, etc.
-
- # 2 Clayton (T) T Cl 2 - 24
- Applicant: Town of Clayton
- Action: Zoning Amendment
- Site Location: Town-wide
- Description: The Town proposes a zoning ordinance amendment to clarify agriculturally related uses.
-
- # 3 Hounsfield (T) T Ho 2 - 24
- Applicant: AES Black River Solar, LLC
- Action: Site Plan Review
- Site Location: 19172 CR 66; across from Burton Rd on NYS Route 3
- Description: The applicant is proposing the construction of a 2.5 MW solar energy facility on 24 acres of a 255 acre parcel.
-
- # 4 Lyme (T) T Ly 2 - 24
- Applicant: Town of Lyme
- Action: Moratorium
- Site Location: Town-wide
- Description: The Town proposes a twelve month moratorium on solar and battery energy facilities.

5 Town of Watertown T Wa 6 - 24
Applicant: Next Step Floral Designs
Action: Area Variance
Site Location: 19177 U.S Route 11, Watertown, NY
Description: The applicant proposes to construct a 24 by 34 foot addition to the rear of their existing business.

6 Watertown (C) C 3 - 24
Applicant: Washington Street Properties
Action: Zoning Law Amendment
Site Location: Vacant lot at College Heights
Description: The applicant is proposing to amend PDD #1 to add a self storage facility as an allowed use and construct the facility on undeveloped land. Currently, this PDD allows the following uses: motel, commercial/resturant, shopping plaza, apartment buildings.

**RESOLUTION No. 51 2024
TOWN OF CLAYTON**

ADOPT LOCAL LAW 2 of 2024

DATED: AUGUST 29, 2024

Title: A Resolution to adopt Local Law 2 of 2024, to amend Chapter 235-Zoning to permit Equestrian activities by Special Use Permit in Marine Residential District

At a regular meeting of the Town Board of the Town of Clayton, Jefferson County, New York, held at the Depauville Free Library, 32333 Caroline Street, Depauville, NY 13632 on the 28th day of August 2024 at 5:00 p.m., prevailing time.

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

PRESENT: Timothy Doney, Town Supervisor
Kenneth Knapp, Town Councilman
Donna Patchen, Town Councilwoman
James Kenney, Town Councilman
Kathleen LaClair, Town Councilwoman

ABSENT:

WHEREAS, the Town Board for the Town of Clayton, New York is interested in enacting a Local Law to amend Chapter 235-Zoning to permit Equestrian activities by Special Use Permit in Marine Residential District; and

WHEREAS, the Town Board has reviewed the proposed legislation that will amend the Town's current Zoning that address the same; and

WHEREAS, pursuant to the New York Environmental Quality Review Act, this Board, as the only involved agency, has reviewed Part 1, 2, and 3 of a Long Form Environmental Assessment Form, has made a determination that the adoption of the local law will result in no significant adverse impacts upon the environment, and has adopted a Negative Declaration in connection therewith; and

WHEREAS, notice of the public hearing was duly published and posted as required by law, and on August 14, 2024, at 5:15 P.M., a public hearing was duly held at the Cerow Recreation Park Arena, Clayton, NY, to hear all persons interested in the subject matter of Local Law No. 2 of 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Clayton, New York as follows:

1. The forgoing recitations are incorporated herein and made a part hereof as if set forth hereafter.

2. The Town Board hereby enacts the Local Law amending Chapter 235 - Zoning as being in the best interests of the Town of Clayton.

3. The Supervisor for the Town of Clayton and the Town Clerk for the Town of Clayton, their respective agents and employees are authorized to sign all documents and take all steps necessary to enact this legislation.

4. This Legislation shall be filed with the New York State Department of State, and with the Town Clerk of the Town of Clayton.

5. This Resolution shall take effect immediately.

The foregoing Resolution was offered by Board Member, _____, and seconded by Board Member, _____, and upon roll call vote of the Board was duly adopted as follows:

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

Yes No Abstain Absent Dated: August 28, 2024

The Resolution was thereupon declared duly adopted.

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 August 28, 2024 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

**Local Law No. 2 of 2024
Town of Clayton**

**Amendments to Chapter 235- Zoning
of the Town of Clayton's Zoning Ordinance**

ADD

Chapter 235-2

Agricultural Use: The raising of fruits, vegetables and the like for sale and the structures incidental thereto inclusive of horses for hobby purposes only-not for commercial equine endeavors.

ADD

Chapter 235-5 Schedule B, Note 8

Accessory Structures: All related equestrian structures shall be at least one hundred (100) feet from the high-water mark, if applicable.

ADD

Chapter 235-5 (A) – Schedule A- Uses requiring Special Use Permit Equestrian Use for non-commercial uses only.

ADD

Chapter 235-7 (E)

No barn or similar agricultural structure for housing/sheltering horses shall be located within one hundred (100) feet of any property line (front, side, or rear). Any fencing shall be at least ten (10) feet from the property line.

ADD

Chapter 235-8 (A)

The regulations as noted in this section shall be applied at the discretion of the Joint Town/Village of Clayton Planning Board per each application as may be required.

Note: The LWRP and the Comprehensive Plan will be referenced for pertinent information.

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one:)

of Clayton

Local Law No. _____ of the year 2024

A local law to Amend Chapter 235-Zoning to permit Equestrian activities by Special Use Permit in
(Insert Title)
Marine Residential District

Be it enacted by the Town Board _____ of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of Clayton _____ as follows:

See Attached Local Law

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20²⁴ of the ~~(County)(City)~~(Town)(Village) of Clayton _____ was duly passed by the Town Board _____ on _____ 20²⁴, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____.
(Elective Chief Executive Officer)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: _____

DRAFT