

**Town of Windsor, County of Broome, State of New York**  
**A RESOLUTION ACKNOWLEDGING THAT AN EXAMINATION OF THE JUSTICE**  
**COURT'S RECORDS WAS CONDUCTED RESOLUTION #40-2023**

**PRESENT:**    **Supervisor Mark Odell**  
              **Deputy Supervisor Daniel Colwell**  
              **Councilman Gary M. Hupman**  
              **Councilman Timothy Harting**  
              **Councilman Daniel R. Price**

At a Regular Board Meeting of the Town of Windsor Town Board, held at the Town Hall on the 13<sup>th</sup> day of December, 2023, the following resolution was

**OFFERED BY:**  
**SECONDED BY:**

**WHEREAS**, Uniform Justice Court Act Section 2020-a partially sets forth the following:  
“It shall be the duty of every such justice, at least once a year and upon the last audit day of such village or town, to present his records and docket to the auditing board of said village or town, which board shall examine the said records and docket, or cause same to be examined and a report thereon submitted to the board by a certified public accountant, or a public accountant and enter in the minutes of its proceedings the fact that they have been duly examined, and that the fines therein collected have been turned over to the proper officials of the village or town as required by law. Any such justice who shall willfully fail to make and enter in such records and docket forthwith, the entries by this section required to be made or to exhibit such records and docket when reasonably required, or present his records and docket to the auditing board as herein required, shall be guilty of a misdemeanor and shall, upon conviction, in addition to the punishment provided by law for a misdemeanor, forfeit his office.”

**WHEREAS**, On or about the 5<sup>th</sup> day of December, 2023, the Justice Court of the Town of Windsor presented its records and docket to the auditing board of the Town of Windsor.

**WHEREAS**, On or about the 5<sup>th</sup> day of November, 2023, the auditing board of the Town of Windsor duly examined the records and docket of the Justice Court of the Town of Windsor, for the timeframe of November 1, 2022 – November 30, 2023.

**WHEREAS**, the auditing board of the Town of Windsor found no issues during its examination.

**NOW, THEREFORE**, this 13<sup>th</sup> day of December, 2023,

**BE IT RESOLVED** by the Town Board of the Town of Windsor, as follows:

**RESOLVED**, The Town Board acknowledges that the required examination of the Town Justice books was conducted and that no issues were identified during the examination.

**RESOLVED**, The Town Clerk is asked to send a copy of this resolution to: Internal Audit Services Unit, Attn: Joan Casazza 2500 Pond View, Suite LL01, Castleton – on – Hudson, NY 12033 or via email at: [jcasazza@nycourts.gov](mailto:jcasazza@nycourts.gov)

**IT IS THEREFORE, RESOLVED**, this resolution shall take effect immediately.

**CERTIFICATION**

I, Elizabeth Pfister, Clerk of the Town of Windsor, do hereby certify that the foregoing is a true and exact copy of a resolution adopted by the Town Board of the Town of Windsor, Broome County, New York on the 13<sup>th</sup> day of December, 2023. Said resolution was adopted by the following vote:

Supervisor Mark Odell	Voted -
Deputy Supervisor Daniel Colwell	Voted –
Council Member Gary Hupman	Voted -
Council Member Timothy Harting	Voted -
Council Member Daniel R. Price	Voted –

**Motion**

**Resolution Adopted:**

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Elizabeth Pfister, Town Clerk

## Appendix F –

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

#### Checklist for Review of Justice Court Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date?  <i>Last Recorded Receipt: # <u>3003952</u> Date <u>11/29/23</u> Amount <u>\$193.00</u></i>		
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date?  <i>Last Recorded Deposit: Date <u>11/30/2023</u> Amount <u>\$ <sup>1524.06</sup><del>1056</del></u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<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 individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?  <i>Last Recorded Check: # <u>1119</u> Date <u>12/4/23</u> Amount <u>\$9,382</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Appendix F –

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

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>12/4/23</u> Month Ending <u>November</u>		

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

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

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

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability:</i> Date Performed <u>12/4/23</u> Month Ending <u>November</u>		

*Tim Hughes*

**Appendix F –**

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

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> _____		

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Report Submitted:</i> <i>Month Ending</i> <u>November</u> <i>Date</i> <u>12/4/25</u> <i>Amount</i> <u>\$9382.00</u>		
Has the court received any notices regarding late reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were reports late and what corrective actions were taken?</i> _____		

<u>Reporting to Department of Motor Vehicles - TSLE&amp;D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last TSLE&amp;D Report Available:</i> <i>Date</i> <u>UNKNOWN - monthly</u> <i>electronic</i>		
How many cases are shown as pending in the last TSLE&D report? <u>0</u>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days? <u>N/A</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
What actions have been taken to dispose of these cases? <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____		
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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**Appendix F –**

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

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

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Gary Hupman      12/15/23

**Appendix F –**

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

**Checklist for Review of Justice Court Records**

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date? <i>B003952</i> Last Recorded Receipt: # _____ Date <u>11/29/23</u> Amount <u>\$ 183.00</u>		
Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date?  Last Recorded Deposit: Date <u>11/30/23</u> Amount <u>\$ 1564.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<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 individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?  Last Recorded Check: # <u>1119</u> Date <u>12/4/23</u> Amount <u>\$ 9,382</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Appendix F –

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

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>12/4/23</u> Month Ending <u>11/23</u>		

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

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

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

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability:</i> Date Performed <u>12/4/23</u> Month Ending <u>11/23</u>		



## Appendix F –

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

<u>Reports to Division of Criminal Justice Services</u>	<u>YES</u>	<u>NO</u>
Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting?  <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reports to Justice Court Fund</u>	<u>YES</u>	<u>NO</u>
Are monthly reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts agree with docket dispositions and case files?  <i>Last Report Submitted:</i> <i>Month Ending</i> <u>12/4/23</u> <i>Date</i> <u>10/30/23</u> <i>Amount</i> <u>9382.00</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding late reporting?  <i>If yes, why were reports late and what corrective actions were taken?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Reporting to Department of Motor Vehicles - TSLE&amp;D Program</u>	<u>YES</u>	<u>NO</u>
Is information reported timely to TSLE&D?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are reports from TSLE&D to the court maintained and utilized?  <i>Last TSLE&amp;D Report Available:</i> _____ <i>Date</i> <u>?</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending in the last TSLE&D report? <u>0</u>	<input type="checkbox"/>	<input type="checkbox"/>
Is the number of pending cases reasonable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
How many cases are shown as pending for more than 90 days?	<input type="checkbox"/>	<input type="checkbox"/>
What actions have been taken to dispose of these cases? <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>
Has the court received any notices regarding pending cases?  <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the court received any notices regarding late monthly reporting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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**Appendix F –**

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

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

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