

Town of Windsor, County of Broome, State of New York
A RESOLUTION ACKNOWLEDGING AN EXAMINATION OF THE RECORDS OF THE TOWN
CLERK WAS CONDUCTED RESOLUTION #41-2023

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 13th day of December, 2023, the following resolution was

OFFERED BY:
SECONDED BY:

WHEREAS, Town Law Section 123 requires each town officer and employee who received or disbursed any moneys in the previous fiscal year shall account with the Town Board for such moneys and shall produce all supporting books, records, receipts, warrants, vouchers, and cancelled checks or check images as authorized by General Municipal Law Section 99-b;

WHEREAS, on or about the 1st day of December, 2023, the Town Clerk of the Town of Windsor presented her records and docket to the Town of Windsor’s auditing board;

WHEREAS, on or about the 1st day of December, 2023, the Town’s auditing board duly examined the records and docket of the Town Clerk Elizabeth Pfister, for the timeframe of December 1, 2022 – November 30, 2023.

WHEREAS, the Town’s auditing board completed its review and filed its report in the Clerk’s office; and

NOW, THEREFORE, this 13th 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 books was conducted; the report is on file in the Clerk’s Office;

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 13th 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:

Elizabeth Pfister, Town Clerk

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>Last Recorded Deposit: Date 11/30/23 Amount 5000</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements made by check?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the town clerk?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? <i>Last Recorded Check: # 1245 Date 11/2/23 Amount 180.00</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? <u>clerk</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor</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>-X9481</u>	<u>11/16/23</u>	<u>2,910.69</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?	<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"/>

Comments and Conclusions

Very neat + clean, Records kept up nicely.

Mark L. Allen

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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>Last Recorded Deposit: Date <u>11/30/23</u> Amount <u>\$50.00</u></i>	<input 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"/>
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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>1245</u> Date <u>11/2/2023</u> Amount <u>180.00</u></i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

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Are bank accounts reconciled? By Whom? <u>Clerk</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor/Secretary of Supervisors</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>9481</u>	<u>11 #/16/23</u>	<u>2910.69</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"/>

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Comments and Conclusions

Records are easy to understand and find my way through
Great Work

David McNeill - 12/1/23