

**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 #66-2025**

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

At a Regular Meeting of the Town of Windsor Town Board, held at the Town Hall on the 10<sup>th</sup> day of December, 2025, 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 17<sup>th</sup> day of November, 2025, 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 17<sup>th</sup> day of November, 2025, the Town's auditing board duly examined the records and docket of the Town Clerk, Elizabeth Pfister, for the timeframe of December 1, 2023 – October 31, 2024.

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

**NOW, THEREFORE**, this 10<sup>th</sup> day of December, 2025,

**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;

**RESOLVED**, this resolution shall take effect immediately.

**CERTIFICATION**

I, Elizabeth Pfister, do hereby certify that I am the Town Clerk of the Town of Windsor and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Windsor at a meeting thereof held at the Windsor Town Hall, 124 Main Street, Windsor, NY on the 10<sup>th</sup> day of December, 2025. Said Resolution was adopted by the following vote:

Supervisor Timothy Harting	Voted -
Deputy Supervisor Eric Beavers	Voted –
Councilman Gary Hupman	Voted -
Councilman Mark Odell	Voted -
Councilman Daniel Colwell	Voted –

**Motion**  
**Resolution Adopted:**

\_\_\_\_\_  
Elizabeth Pfister, Town Clerk  
Town of Windsor

## Appendix D – General Recordkeeping Requirements for Town Clerks continued

### Checklist for Review of Town Clerk's Records

<b>Cash Receipts</b>	<b>YES</b>	<b>NO</b>
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>11/4/25</u> Amount <u>125.00</u></i>		
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>Cash Disbursements</b>	<b>YES</b>	<b>NO</b>
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?	<input type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # <u>1329</u> Date <u>10/31/25</u> Amount <u>45.00</u></i>		

## Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>																					
Are bank accounts reconciled? By Whom? <u>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"/>																					
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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

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

Good Overall Record Keeping By Clerk

Mark L. O'Neil 11/17/20

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### **Comments and Conclusions**

Records are in good, understandable, kept well.

Good Job Liz

Daniel H. Howell 11/17/25