

**TOWN OF WINDSOR, COUNTY OF BROOME, STATE OF NEW YORK**  
**A Resolution Acknowledging an Examination of the Records of the Tax Collector for 2025 was Conducted**  
**RESOLUTION #67-2025**

**PRESENT:**    **Supervisor Timothy Harting**  
                  **Deputy Supervisor Eric Beavers**  
                  **Councilman Gary M. Hupman**  
                  **Councilman Mark Odell**  
**ABSENT:**    **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 Tax Collector 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 Tax Collector, 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 Tax Collector's books was conducted and that no issues were identified during the examination.

**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 E – General Recordkeeping Requirements for Tax Collecting Officers continued

### Checklist for Review of Tax Collecting Officer's Records

<u>Settlement</u>	<u>YES</u>	<u>NO</u>
Is a copy of the collector's or receiver's settlement sheet available?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all settlement issues/concerns been adequately resolved?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Bank Accounts</u>	<u>YES</u>	<u>NO</u>
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>10/12/25</u> Month Ending <u>10/25</u>		
Note: Tax collector's bank account balance should be \$0.00 at the <u>beginning</u> of the <u>collection</u> period	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits identified?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are bank deposits timely or (for towns) within 24 hours of collection?	<input checked="" type="checkbox"/>	<input 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**

<b><u>Financial Reporting</u></b>	<b><u>YES</u></b>	<b><u>NO</u></b>
Are payments made at least weekly to the supervisor?	<input checked="" type="checkbox"/>	<input 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"/>

<b><u>Accountability</u></b>	<b><u>YES</u></b>	<b><u>NO</u></b>
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**

Excellent Record Keeping!!

Mark J. Allen 11/17/25

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<i>Last Bank Reconciliation for Each Bank Account:</i> <i>Date Performed</i> <u>11/12/25</u> <i>Month Ending</i> <u>10/25</u>		
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### **Comments and Conclusions**

records are in good order,

Thank you for your hard work.

Daniel H. Elwell 11/17/25