

**TOWN OF NEW BALTIMORE, COUNTY OF GREENE
REGULAR TOWN BOARD MEETING**

**FEBRUARY 14, 2022
AGENDA**

Please turn off all cell phones and electronic devices.

Pledge of Allegiance

Approval of Minutes

- January 24, 2022 Town Board Work Meeting

Public Comment Period

New Business

- Resolution to Recommend Appointment to the Greene County Planning Board
- Resolution to Authorize the Town of New Baltimore to Participate in County Highway Purchases
- Resolution Setting Public Hearing for a Proposed Local Law Changing the Date Established for Grievance Day for Real Property Assessment Review
- Resolution to Approve Annual Review of Accounts for Tax Collector, Town Court, Town Clerk, Supervisor, and Petty Cash Audits of the Building/Planning/Zoning, Tax Collector, and Town Clerk
- Audit of Claims

Upcoming Meetings

- February 21, 2022 Town Offices Closed for President's Day
- February 28, 2022 Town Board Work Meeting at 7 PM
- March 2, 2022 Zoning Board of Appeals Meeting at 7:30 PM (If Needed)
- March 10, 2022 Planning Board Meeting at 7 PM
- March 14, 2022 Town Board Regular Meeting at 7 PM
- March 28, 2022 Town Board Work Meeting at 7 PM

Public Comment Period/Community Events

Adjournment

***** Agenda Subject to Change******

GUIDELINES FOR PUBLIC CONDUCT DURING TOWN BOARD MEETINGS

1. The Supervisor shall preside at the meetings of the Town Board. In the absence of the Supervisor, the Deputy Supervisor shall be the acting Supervisor. In the event both the Supervisor and the Deputy Supervisor are absent, the other members shall designate one of their members to act as temporary chairman. A majority of the Board shall constitute a quorum for the transaction of business, but a lesser number may adjourn.
2. Town residents who wish to speak shall fill out a card at the entrances of the meeting room listing their name, contact information, and the subject matter in which they would like to speak. These cards will be collected prior to the beginning of the Town Board meeting and given to the Town Supervisor or Deputy Supervisor in the absence of the Supervisor.
3. Speakers must be recognized by the presiding officer and then proceed to the lectern and state their name and address. They must limit their remarks on official town business to up to three minutes on a given topic and may not yield any remaining time to another speaker. They must address their remarks to the Board as a body and not to any member thereof and not to other members of the audience in the form of a debate.
4. Speakers should present their remarks in a courteous manner and may not make disparaging remarks or personal comments about public officials, town residents, or others. All speakers will observe the commonly accepted rules of courtesy, decorum, dignity, and good taste with no cursing, swearing, clapping, booing, finger pointing, bullying, whispering, or talking that disrupts the proceedings of the business of the Town Board.
5. Any speaker who disregards the directives of the presiding officer in enforcing the rules, disturbs the peace at a meeting, makes impertinent or slanderous remarks, or generally conducts themselves in an inappropriate manner shall be barred from further participation and will forfeit any balance of time remaining for their comments.
6. After a final warning, if a speaker willfully refuses to step down, the Town Supervisor shall contact the appropriate authorities to remove the speaker from the meeting room and to restore order.
7. The Town Supervisor, or in their absence the Deputy Supervisor, shall ensure compliance with these rules.

This policy will be amended by Majority vote of the Town Board.

TOWN OF NEW BALTIMORE, COUNTY OF GREENE

**RESOLUTION 47-2022
FEBRUARY 14, 2022**

**RESOLUTION TO RECOMMEND APPOINTMENT TO THE
GREENE COUNTY PLANNING BOARD**

RESOLVED that the Town Board of the Town of New Baltimore does hereby recommend to the Greene County Economic Development, Tourism & Planning and the Greene County Legislature that be appointed as the Town of New Baltimore's representative to the Greene County Planning Board, with said term to expire on March 15, 2025.

TOWN OF NEW BALTIMORE, COUNTY OF GREENE

**RESOLUTION 48-2022
FEBRUARY 14, 2022**

**RESOLUTION TO AUTHORIZE THE TOWN OF NEW BALTIMORE
TO PARTICIPATE IN COUNTY HIGHWAY PURCHASES**

WHEREAS Greene County has contracted for servain highway materials, equipment and supplies for 222 and has adopted Resolution 20-22 on January 19, 2022 authorizing municipalities to participate in County highway purchases.

WHEREAS the Highway Superintendent will continue to follow the Procurement Policy adopted on January 1, 2022.

RESOLVED that the Town Board authorizes the Highway Superintendent to purchase certain highway materials, equipment and supplies during the year 2022, subject to the rules heretofore and hereafter adopted by the County pursuant to Section 408-A of the County Law.

TOWN OF NEW BALTIMORE, COUNTY OF GREENE

**RESOLUTION 49-2022
FEBRUARY 14, 2022**

**RESOLUTION SETTING PUBLIC HEARING FOR A PROPOSED
LOCAL LAW CHANGING THE DATE ESTABLISHED FOR GRIEVANCE DAY
FOR REAL PROPERTY ASSESSMENT REVIEW**

BE IT FURTHER RESOLVED that the Town Board of the Town of New Baltimore will hold a Public Hearing on Monday, February 28, 2022 at 6:45 PM at the Town Hall, 3809 County Route 51, Hannacroix, New York to hear those members of the public who wish to be heard regarding proposed Local Law 1 of 2022, a Local Law Changing the Date Established for Grievance Day for Real Property Assessment Review.

PROPOSED LOCAL LAW #2 OF 2022

**A LOCAL LAW CHANGING THE DATE ESTABLISHED FOR GRIEVANCE DAY
FOR REAL PROPERTY ASSESSMENT REVIEW**

BE IT ENACTED by the Town Board of the Town of New Baltimore, as follows:

SECTION 1. Title

This chapter shall be known as “A Local Law Changing the Date Established for Grievance Day for Real Property Assessment Review.”

SECTION 2. Authority

This chapter is enacted pursuant to Real Property Tax Law §512, which established grievance day as the fourth Tuesday of May, but enables a Town to change such grievance day by local law.

SECTION 3. Statement of Purpose

The Town of New Baltimore employs a sole Assessor who also serves as the Assessor for other assessing units. Pursuant to the authority granted in Real Property Tax Law § 512 the Town of New Baltimore wishes to establish a date for the meeting of the Board of Assessment Review to hear grievances other than that established in Real Property Tax Law §512(1).

SECTION 4. Grievance Day

The Town of New Baltimore hereby adopts as its grievance day the first Wednesday following the fourth Tuesday in May and so many days thereafter as the Board of Assessment Review deems necessary for the purpose of the Board of Assessment Review hearing complaints in relation to assessments.

SECTION 5. This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

SET DATE AND TIME FOR 2022 GRIEVANCE DAY

WHEREAS Grievance Day means the date on which the Board of Assessment Review shall meet to hear complaints in relations to assessments.

RESOLVED the Town Board of the Town of New Baltimore sets the 2022 Grievance Day for Wednesday, May 25, 2022 from 4-8 PM.

TOWN OF NEW BALTIMORE, COUNTY OF GREENE

**RESOLUTION 50-2022
FEBRUARY 14, 2022**

RESOLUTION TO APPROVE ANNUAL REVIEW OF ACCOUNTS FOR TAX COLLECTOR, TOWN COURT, TOWN CLERK, SUPERVISOR AND PETTY CASH AUDITS OF THE BUILDING/PLANNING/ZONING, TAX COLLECTOR, AND TOWN CLERK

WHEREAS Town Law Section 123 requires each town officer or employee who has received or disbursed any monies to produce all supporting books, records, receipts, warrants, vouchers and cancelled checks as authorized by Section 29 of the General Municipal Law.

WHEREAS Councilmember Kelly Downes, Member of the Audit and Budget Committee, completed the Annual Review and Petty Cash Audits of the financial records the Tax Collector and Town Clerk on February 8, Town Court on February 7 and Petty Cash Audit of Building/Planning/Zoning Department on January 29.

TOWN OF NEW BALTIMORE, COUNTY OF GREENE

**RESOLUTION 51-2022
FEBRUARY 14, 2022**

RESOLUTION TO AUTHORIZE SUPERVISOR TO PAY AUDITED CLAIMS

WHEREAS the Town Clerk has presented claims to the Town Board for audit and review, and

WHEREAS the Town Board has audited claims 2022-02-01 to 2022-02-, it is

RESOLVED that the Supervisor is hereby authorized to pay claims 2022-02-01 to 2022-02-,

BE IT FURTHER RESOLVED that the Town Clerk will prepare an Abstract and hold it for public review until March 31, 2022



Resolution No. 20-22

Authorizing Municipalities To Participate In County Highway Purchases

WHEREAS, the County is contracting for certain highway materials, equipment and supplies;

NOW, THEREFORE, BE IT RESOLVED, that any officer, board or agency located in whole or in part within this County, be and hereby is authorized to participate in such purchases during the year 2022, subject to the rules heretofore and hereafter adopted by the County pursuant to Section 408-A of the County Law.

Meeting History

01/10/22 Public Works **MOVED FOR ADOPTION**

RESULT:	MOVED FOR ADOPTION [UNANIMOUS]
MOVER:	Thomas Hobart, Legislator
SECONDER:	Charles A. Martinez, Legislator / Budget Officer
AYES:	Thorington, Martinez, Hobart, Bulch, Handel, Legg, Luvera, Lennon
ABSENT:	Patrick Linger

Current Meeting

01/19/22 Greene County Legislature

Merlowski
Closed

Annual Checklist for Review of Justice Court Records

	Yes	No
Cash Receipts Book		
▶ Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are duplicate receipts kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are receipts recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last recorded receipt: # <u>1188</u> Date <u>1/14/22</u> Amount <u>\$150</u>		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits identified?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last recorded deposit: Date <u>12/23/21</u> Amount <u>2013</u>		
▶ Is the receipt book totaled and summarized at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last Month Totaled and Summarized <u>JAN '22</u> <u>1/14/22</u>		
Cash Disbursements Book		
▶ 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 kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last recorded check: # <u>130</u> Date <u>2/7/22</u> Amount <u>2444</u> <u>Acct Zeroed Out</u>		
Bank Reconciliations		
▶ Are bank accounts reconciled promptly after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last Bank Reconciliation for Each Bank Account: Date Performed <u>1/11/22</u> Month Ending <u>12/31/21</u>		
Additional Supporting Records		
▶ Is a list of bail maintained?	<input type="checkbox"/>	<input type="checkbox"/> <u>N/A</u>
▶ Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.
- ▶ Do dockets for disposed cases appear to be complete?
- ▶ Do dockets for disposed cases agree with amounts reported?

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?
- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

Last Cash Reconciliation:

Date Performed 1/11/22 Month Ending 12/31/21

Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services?
- ▶ Has the court received any notices regarding late reporting?
- If yes, why were the reports late and what corrective actions were taken? _____

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund?
- ▶ Do reported amounts agree with docket dispositions and case files?
- ▶ Do reported amounts agree with cash receipt and disbursement books?
- Last report submitted: Month Ending Jan Date 2/7/22 Amount 2444
- ▶ Has the court received any notices regarding late reporting?
- If yes, why were the reports late and what corrective actions were taken? _____

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date 2/7/22
Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? 119
- Is the number of pending cases reasonable?
 - How many cases are shown as pending for more than 90 days? 119
 - What actions have been taken to dispose of these cases? _____

Overall Evaluation

Huff

Annual Checklist for Review of Justice Court Records

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate receipts kept for court records?
- ▶ Are receipts recorded up-to-date?

Last recorded receipt:

1152 Date 2/1/22 Amount \$200

- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?

Last recorded deposit:

Date 2/3/22 Amount \$581

- ▶ Is the receipt book totaled and summarized at the end of each month?

Last Month Totaled and Summarized Jan '22 2/4/22

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records?
- ▶ Are checks recorded up-to-date?

Last recorded check:

123 Date 2/7/22 Amount \$16,126.00

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received?

Last Bank Reconciliation for Each Bank Account:

Date Performed 1/11/22 Month Ending 12/31/21

Additional Supporting Records

- ▶ Is a list of bail maintained? No Bail 2021 N/A
- ▶ Is a record of uncollected installment payments maintained?

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

▶ Has the court received any notices regarding pending cases? Yes No

If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

▶ Are reports from TSLED to the court maintained and utilized? Yes No

Last TSLED Report Available: Date 2/7/22

Note: Courts can access reports on-line from TSLED at any time.

▶ How many cases are shown as pending in the last TSLED report? 119

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? 119
- What actions have been taken to dispose of these cases?

Judges are reviewing cases to determine if they can be closed.

Overall Evaluation

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 <u>2/2/22</u> Amount <u>109</u></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: # <u>2041</u> Date <u>2/2/22</u> Amount <u>32</u></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>Margaret Laux</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Barb Finke</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 Clk Acct</u>	<u>1/19/22</u>	<u>12/31/21</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

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

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? <i>Closeout GC</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Have all settlement issues/concerns been adequately resolved? <i>N/A</i>	<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: Date Performed <u>12/2/21</u> Month Ending <u>11/21</u></i>		

Note: Tax collector's bank account balance should be \$0.00 at the beginning of the collection period *Balance was 0 + closed out was of 1/10/22 Because of transfer of position*

<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? <i>Copies are made of all Deposits</i>	<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"/>

*Town Ck
now
handles
Taxes.*

<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

Financial Reporting	YES	NO
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"/>

Accountability	YES	NO
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 type="checkbox"/>	<input checked="" type="checkbox"/>
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	<input 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

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>2/9/22</u> Amount <u>398.69</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<u>Cash Disbursements</u>	<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 chief fiscal officer and co-signed if required?	<input 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 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"/>
Is the cash disbursements journal totaled and summarized monthly?	<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"/>

Completed
by bookkeeper
+ reviewed
by supervisor
Monthly

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

<u>Cash Reconciliations</u>	<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 by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	<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"/>

Completed by bookkeeper + completed Annual Audit in February

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

These accts are controlled by the clerks off

<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>	<u>YES</u>	<u>NO</u>
<i>(This record is maintained by the clerk in certain local governments)</i>		
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

