**Town Audit Meeting, Colton Town Board, February 12, 2019**

**County of St. Lawrence, State of New York, 94 Main St., Colton, 13625**

Present: Grace Hawley, Deputy Supervisor Councilpersons: Lisa Fisher-Davis

 Donna Arquiett, Clerk Ronald Robert

Others present: Laurie Wright and Shelley Rayner

Deputy Supervisor Hawley called the meeting to order at 2:30 p.m.

Mrs. Wright requested starting with Water & Sewer Departments.

The Audit Committee requested to see a customer at random to verify the billing, payment and deposits all matched.

They checked cash receipts matched the deposits. Mrs. Wright stated she collects and deposits funds and DPW Superintendent Richards signs the checks.

The water sewer account is a wash account and zeros out at the end of each billing period.

The Committee checked to see if payments to the Supervisor were made timely, checks were locked in vault for safety and the monies have remained roughly the same as years past.

Motion # 1

**ACCEPT AUDIT OF WATER AND SEWER BOOKS**

Motion made by Mr. Robert, seconded by Mrs. Fisher Davis to accept the audit of the Water and Sewer accounts.

Ayes 3 Robert, Fisher-Davis, Hawley

Noes 0

Motion carried

The Committee then reviewed the Chief Financial Officer’s books (Supervisor’s books).

The Committee viewed the deposits and payments to verify they were timely and recorded accurately. Next, they checked cash disbursements and reports. Mrs. Rayner stated the system automatically summarizes and prints reports that are put into Board Members folders.

The vendor accounts were checked, matching the last payment due and check written. Mrs. Rayner was asked if receivables were tracked. She replied yes, the AIM, CHiPs and sales tax incomes are tracked

Mrs. Rayner provided dates when last reconciliation was performed, investment record reports, fixed assets are updated annually. Mr. Cayey checked fixed assets physically this year.

Motion # 2

**ACCEPT AUDIT OF THE SUPERVISOR’S BOOKS**

Motion made by Mrs. Fisher-Davis seconded by Mr. Robert to accept the audit of the Supervisor’s books, including General Fund, Highway Fund, Library Fund, Colton and South Colton Light District Funds and Water & Sewer Funds.

Ayes 3 Robert, Fisher-Davis, Hawley

Noes 0

Motion carried

Next is the Town Clerk’s books. The Committee requested to see cash receipt books, deposit slips and reports.

Ms. Arquiett stated everything is generated through the computer. Daily cash reports, monthly reports were provided, along with deposit records and checkbook. Funds taken in are for dog, marriage and hunting/fishing licenses, permits for building, demolition and transfer station use which is all documented on the daily and monthly reports.

Motion # 3

**ACCEPT AUDIT OF THE TOWN CLERK**

Motion made by Mr. Robert, seconded by Mrs. Fisher-Davis to accept the audit of the Town Clerk’s books.

Ayes 3 Robert, Fisher-Davis, Hawley

Noes 0

Motion carried

1

**Town Audit Meeting, Colton Town Board, February 12, 2019**

Last, the tax collector’s records.

The Board reviewed the bank statements, deposits and payments of the Tax Collector. Ms. Arquiett said they download to the county daily and we balance with them. The money collected is paid to the Fire Commissioner’s, Town of Colton and St. Lawrence County.

As with the other departments, the Committee follows guidelines of The Annual Audit Process For Towns.

Motion # 4

**ACCEPT AUDIT OF TAX COLLECTOR BOOKS**

Motion made by Mrs. Fisher-Davis, seconded by Mr. Robert to accept the audit of the Tax Collector books.

Ayes 3 Robert, Fisher-Davis, Hawley

Noes 0

Motion carried

With no other business to tend, a motion to adjourn was requested.

Motion # 5

**ADJOURNMENT**

Motion made by Mr. Shoen seconded by Ms. Hayes to adjourn.

Ayes 3 Robert, Fisher-Davis, Hawley

Noes 0

Motion carried, adjourned at 3:40 p.m.

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Donna Arquiett, Town Clerk

2