**TOWN AUDIT MEETING FOR TOWN CLERK/TAX COLLECTOR BOOKS**

**AND THE WATER & SEWER BOOKS**

MARCH 22, 2023

**COLTON TOWN HALL, 94 MAIN STREET, COLTON NY, 13625**

Present: Stephen Knight, Lisa Fisher, Ronald Robert, Laurie Wright and Jennifer Cole

Call to order at 10:35am with quorum present.

The purpose of this audit meeting is to go over the checks and balances for the year of 2022 for the Town Clerk and Tax Collector as well as the Water and Sewer Dept.

Town Clerk

**CASH RECIEPTS BOOK –** All monies taken in are recorded in the BAS system. Deposits are made once per week due to the distance barrier between the Town and the bank. Monthly reports on done on time and show how the cash taken in is recorded then dispersed.

Last recorded deposit for 2022 was on 12/30/2022 for $295.00.

**CASH DISBURSEMENTS –** Reports are done monthly. All disbursement amounts are identified and pre-numbered checks are used.

Last recorded check for the town clerk account in 2022 was #1443 for $378.45 on 12/1/2022.

**CASH RECONCILIATIONS –** The town clerk bank account is reconciled monthly. Bank statements are kept on file. Currently, according to the bank, the town clerk account has more money in it than what is shown on the account ledger. Mr. Knight and Ms. Fisher had a conversation on possibly having an outside source do audits for the town every few years.

Last bank reconciliation town clerk account in 2022 was done on 01/09/2023.

**ACCOUNTABILITY –** End of month reports determine what the town clerk owes. Mrs. Cole went over what monies are brought in, she then compares those amounts to the end of month reports.

**REPORTS –** Monthly reports are done in a timely manner. Payments that need to be made are made the same day as the end of month reports are done.

**OTHER CONCERNS –** The clerk checkbook and all unused checks are kept in the town vault. Monies collected are kept in the town vault when the clerks office is closed. Revenues care comparable to years previous.

Tax Collection

**SETTLEMENT –** Mrs. Cole provided a copy of the collectors settlement for 2022 for the board to review.

**BANK ACCOUNT –** The tax collection bank account is reconciled once the bank statement is received.

Last bank reconciliation for the tax collection account for year ending 2022 was done on 08/08/2022 for month ending 07/2022.

**CASH RECIEPTS BOOK –** All receipts for tax payments are available in the tax computer program. Monies taken in during tax collection are identified by taxpayer name and bill number. Batch reports are printed whenever a batch is full (50 payments max per batch). Tax collection deposits are identified by batch number. Ms. Cole writes the batch number on all tax deposit slips then photocopies all deposit slips. Deposits are done once a week.

**CASH DISBURSEMENT BOOK** – Prenumbered checks are used for any payments. All checks are signed by the Town Clerk. Canceled check images are on the bank statements.

**REPORTING –** Payments are made to the Colton Town Supervisor for disbursement to the state. Payments are made to the county as well. All payments made are in a timely manner.

**OTHER –** Penalties are collected on late payments. Mrs. Cole has one of her deputies record her own person tax payments. The tax collection bank book and unused checks are kept in the town vault.

Water and Sewer

**BANK ACCOUNTS –** The Water and Sewer bank account is reconciled once the bank statement is received.

Last bank reconciliation for the water and sewer account in 2022 was 01/09/2023.

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**AND THE WATER & SEWER BOOKS**

**CASH RECIEPTS BOOK –** Receipts are identified, and deposits are identified. All deposit amounts agree with monies collected. Deposits are made in a timely manner.

**CASH DISBURSEMENT BOOKS –** Prenumbered checks are used for all payments. Checks are signed by the DPW Supervisor Darren Richards. Canceled check images are on bank statements. Checkbook zeros out every month.

**REPORTING –** All payments are made in a timely manner. Reports are generated that itemizes monies taken in. A check goes to the bookkeeper to be disbursed to the allotted departments.

**OTHER –** Penalties are collected on late payments. Penalties are comparable to previous years; rates increase as costs go up. Safeguards are in place for the protection of payments.

Motion # 1

**ACCEPT AUDIT OF THE TOWN CLERK/TAX COLLECTION BOOKS AND WATER/SEWER BOOKS**

Motion made by Mrs. Fisher seconded by Mr. Knight to accept the audit of the Town Clerk/Tax Collection books and Water & Sewer books.

Ayes 3 Fisher, Robert, Knight

Noes 0

Motion carried

Motion # 2

**ADJOURNMENT**

Ms. Fisher made the motion to adjourn the audit meeting at 11:17am, seconded by Mr. Knight.

Ayes 3 Fisher, Robert, Knight

Noes 0

Motion carried

Meeting minutes by Jennifer Cole

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