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

**AND THE WATER & SEWER BOOKS**

February 14, 2024

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

Present: Stephen Knight, Lisa Fisher, Kevin Beary, Laurie Wright, Brittney Gravlin, and Jennifer Cole

Call to order at 11:18am with quorum present.

The purpose of this audit meeting is to go over the checks and balances for the year of 2023 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 are done on time and show how the cash taken in is recorded then dispersed.

Last recorded deposit for 2023 was on 11/11/2023 for $301.00.

**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 2023 was #1472 for $480.99 on 12/1/2023.

**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. Board members had a conversation on possibly having an outside source do audits for the town every few years.

Last bank reconciliation town clerk account in 2023 was done on 01/08/2024.

**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 promptly done the same day as the end of month reports are due.

**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 clerk’s office is closed. Revenues are comparable to years previous.

**Tax Collection**

**SETTLEMENT –** Mrs. Cole provided a copy of the collector’s settlement for 2023 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 2023 was done on 08/01/2023 for month ending 07/2023.

**CASH RECIEPTS BOOK –** All receipts for tax payments are available in the tax 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.

Last recorded deposit for 2023 was on 06/08/2023 in the amount of $33,356.20.

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

Last recorded check for the tax collection account in 2023 was #653 on 07/13/2023 in the amount of $4,943.92.

**RECONCILIATION –** The tax collector reconciles the tax account monthly once the tax statement from the bank arrives.

**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. Photocopies of checks are attached where necessary.

**OTHER –** Penalties are collected on late payments. The tax collection bank book and unused checks are kept in the town vault.

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**AND THE WATER & SEWER BOOKS**

**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 2023 was 01/08/2024.

**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 zeroes 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. All unused checks are kept in the water and sewer vault.

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, Beary, Knight

Noes 0

Motion carried

Motion # 2

**ADJOURNMENT**

Ms. Fisher made the motion to adjourn the audit meeting at 12:10pm, seconded by Mr. Knight.

Ayes 3 Fisher, Beary, Knight

Noes 0

Motion carried

Meeting minutes by Jennifer Cole

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