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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? <i>Monthly Summary</i>	<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)? <i>daily does</i>	<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? <i>Not Required</i>	<input type="checkbox"/>	<input checked="" 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>Based on Distance w/In week</i> <i>*Consistent</i> Last Recorded Deposit: Date <i>1/3/2025</i> Amount <i>778.50</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? <i>N/A</i>	<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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last Recorded Check: # <i>537</i> Date <i>12/2/24</i> Amount <i>1616.72</i> <i>T/supervisor</i>		

NYSDEC + Sup.

BD

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>Town Clerk/Dep</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Town Clerk/Dep</u>			<input checked="" type="checkbox"/>	<input type="checkbox"/>																					
Is the bank reconciliation performed timely after the bank statement is received? <u>1-2 days after</u>			<input checked="" type="checkbox"/>	<input type="checkbox"/>																					
<table border="1"> <thead> <tr> <th colspan="3">Last Bank Reconciliation for Each Bank Account</th> </tr> <tr> <th>Bank Account</th> <th>Date Performed</th> <th>Month Ending</th> </tr> </thead> <tbody> <tr> <td>Town Clerk</td> <td>1/6/25</td> <td>12/3/2024</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Last Bank Reconciliation for Each Bank Account			Bank Account	Date Performed	Month Ending	Town Clerk	1/6/25	12/3/2024													<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last Bank Reconciliation for Each Bank Account																									
Bank Account	Date Performed	Month Ending																							
Town Clerk	1/6/25	12/3/2024																							
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? <u>M+T bank Pledge</u>	<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> (if applicable, such as water rents)	<u>YES</u>	<u>NO</u>
Are receivable control accounts maintained? <i>water bill statement</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

1/9/2025
[Signature]
 WD 1-9-2025
[Signature]
[Signature]