**Town Audit Meeting, Colton Town Board, January 23, 2020**

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

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

Donna Buckley, Clerk Ronald Robert

Katherine Hayes

Others present: Laurie Wright and Shelley Rayner

Deputy Supervisor Hawley called the meeting to order at 1:00 p.m. as advertised.

Mrs. Wright provide the 2019 December bank statement which coincided with her records and showed she had balanced the statement on January 7, 2020.

The Audit Committee requested to start with Water/Sewer and asked 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. Mr. Richards also initials paperwork he has verified.

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. Penalties are assessed on late payments.

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 4 Robert, Fisher-Davis, Hayes, Hawley

Noes 0

Motion carried

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

Check book reviewed, balance on December 20, 2019 $13,997.53. Last check written #23175 on 12/18/2019

to Verizon in the amount of $794.43.

Mrs. Rayner stated the system automatically summarizes and prints reports one is given to the Supervisor and one is put into each Board Members folder.

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.

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 4 Robert, Fisher-Davis, Hayes, 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. Buckley 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. The Audit Committee initialed everything they reviewed. This account is also a wash monthly.

Payments are made to NYS from dog licensing and marriage licenses. NYS DEC sweeps the money owed them from hunting/fishing licenses out of the account. Lastly, what remains is the local share of which a check is written and given to the Town Supervisor along with the monthly report.

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

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Tax Collector’s records: Ms. Buckley explained that at the closing of a batch (average of 50 payments in a batch) the batch is downloaded to the County to balance with them. The tax collection program prints out a deposit slip along with the payment list for each batch. The majority of payments are made in January and into the 1st week of February to avoid surcharges or penalties.

Once enough taxes are collected I write a check to the Town Supervisor which pays the Town’s portion. The Bookkeeper then deposits the funds and writes the checks to the Colton Fire District and Library and the remainder is applied to the Highway Fund, General Fund, Water/Sewer Funds and the Light Districts.

The tax warrant has to be renewed in February. In order to do that we have to balance with the County. The paperwork for the renewal has to be notorized and returned with checks for the surcharge money and whatever funds we have after paying the Supervisor.

Mrs. Hawley requested to see the trial balance reports, warrant renewal, checkbook and bank statements. The Committee reviewed the documents and initialed them.

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 4 Robert, Fisher-Davis, Hayes, Hawley

Noes 0

Motion carried

Motion # 5

**ADJOURNMENT**

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

Ayes 4 Robert, Fisher-Davis, Hayes, Hawley

Noes 0

Motion carried, adjourned at 2:12 p.m.

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Donna Buckley, Town Clerk

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