RESOLUTION APPROVING AUDIT OF TOWN SUPERVISOR

Whereas the Town Board must complete or have completed an audit, in accordance with section 123 of Town Law, of all Town Officials that handle cash,

Whereas the Town has decided to complete the audit themselves,

Whereas the Town Board has adopted an audit procedure, based on the Local Management Guide, Fiscal Oversight Responsibilities, published by the State of New York Office of the State Comptroller, on August 22, 2007 to be applied to the records of each Town Official that handles cash,

Whereas the Town Board has completed the audit on June 19, 2024

NOW THEREFORE BE IT RESOLVED:

The records of the Town Supervisor have been reviewed by the following reviewers and have concluded as follows:

Board Member Thomas DiMezza Mary Maines Ronald DiCaprio David Thibodeau Conclusion

Sponsored by: Seconded by: ADOPTED

Town of Amsterdam Prepared by Town Supervisor List 2023 Audit by the Town Board June 19, 2024

Please provide the following documents for the entire year for each fund:

- 1. Cash receipts book
- 2. Duplicate deposit slips
- 3. Cash disbursements book
- 4. Cancelled checks
- 5. Bank statements and bank reconciliations
- 6. Investment Record
- 7. Debt Record
- 8. General Ledger

TOWN OF AMSTERDAM

CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER Thomas P. DiMezza

Period Reviewed: January 1, 2023-December 31, 2023

Review Performed by: Town Board

Date: June 19, 2024

General Fund A CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Ca	sh I	Receipts Book	YES.	NO
	0	Is the cash receipts book maintained up-to-date?		
	Ø	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?		
	o	Are deposits identified?		
	o	Do deposit amounts agree with cash receipt amounts?		4
	O	Are deposits made timely?		
	0	Are duplicate deposit slips kept?		
	ø	Are deposits recorded up-to-date?		
		Last Recorded Deposit: Date Amount		
	©	Is the receipt book totaled and summarized at the end of each month?		
Ca	sh :	Disbursements Book	YES	NO
	Θ	Is a cash disbursements book maintained up-to-date?		
	Θ	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?		
	0	Are the pre-numbered checks used for all disbursements other than petty cash?		
	o	Are all checks signed by the Chief Fiscal Officer?		
	0	Are all canceled checks or check images returned with bank statements and maintained on file?		-
	0	Are all unused checks properly controlled?		
	0	Is the cash disbursement book summarized and footed?		

				YES	NO
o	Are checks recorded up-to-date?				
	Last Recorded Check#: Da	te	Amount		
O	Are payments supported by appropriate a sample of disbursements with supporting	documentat	ion (compare atation)?		
Cash	Reconciliations			YES	NO
o	Are bank accounts reconciled?				
o	Is the reconciliation performed timely af statement is received?	ter the bank	5		
	Last Bank Reconciliation for Each Ba Date Performed Mo	nk Accoun onth Endin			
o	Is the bank reconciliation performed by a duties do not include maintaining either or disbursement book or receiving or dis	the cash red	eipt		
O	Does the reconciled bank balance agree recorded in the accounting records?	with cash b	alance		-
Other	r Concerns			YES	MO
0	Does total year-end recorded cash agree annual financial report?	with that re	ported in the		
0	Are receivable control accounts maintain	ned?			
0	Is there indication that the receivable con Reconciled to the detail subsidiary recor		its are		
Invest	t Records				
0	Is an investment record maintained?			<u></u>	
0	Is the record complete and up-to-date?				

Ind	Indebtedness Records		YES	NO
(Thi	is 1	record may be maintained by the Clerk)		
•	0	Is an indebtedness register maintained?		
,	0	Is the register complete and up-to-date?		
Inte	eri	m Financial Reports	YES	NO
,	o	Are interim reports prepared (budget/actual; trial balances, etc)?		
	Ø	Are the reports distributed to the board and dept. heads?	-	
Payrolls		YES	NO	
,	0	Are payrolls certified/approved by the appropriate official?		
	0	Are pay rates in accordance with union contracts or board resolution?		
	0	Is leave time accounted for?		
Comments and Conclusions				

General Fund Town-Outside Village B CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cas	sin ii	Kecelbts Rook	五百つ	TAO
	0	Is the cash receipts book maintained up-to-date?		
	0	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?		
	o ·	Are deposits identified?		
	0	Do deposit amounts agree with cash receipt amounts?		
	0	Are deposits made timely?		
	0	Are duplicate deposit slips kept?		
	0	Are deposits recorded up-to-date?		
		Last Recorded Deposit: Date Amount		
	0	Is the receipt book totaled and summarized at the end of each month?		· -
Cas	sh l	Disbursements Book	YES	NO
	Θ	Is a cash disbursements book maintained up-to-date?		
	Θ	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?		
	o	Are the pre-numbered checks used for all disbursements other than petty cash?		
	Θ	Are all checks signed by the Chief Fiscal Officer?		
	0	Are all canceled checks or check images returned with bank statements and maintained on file?		
	Ø	Are all unused checks properly controlled?		
	0	Is the cash disbursement book summarized and footed?		

				YES	NO
0	Are checks recorded up-to-date?				
	Last Recorded Check#: D	ate	Amount		
0	Are payments supported by appropriate a sample of disbursements with support				
Cash	Reconciliations			YES	NO
O	Are bank accounts reconciled?				
O	Is the reconciliation performed timely a statement is received?	fter the	bank		
	Last Bank Reconciliation for Each Back Bate Performed M	ank Acc Ionth Ei			
o	Is the bank reconciliation performed by duties do not include maintaining either or disbursement book or receiving or dis	the cas	h receipt		
o	Does the reconciled bank balance agree recorded in the accounting records?	with ca	sh balance		
Other	c Concerns			YES	NO
Ø	Does total year-end recorded cash agree annual financial report?	e with th	at reported in the		
0	Are receivable control accounts mainta	ined?			·
8	Is there indication that the receivable conceiled to the detail subsidiary reco		counts are		
Invest	t Records				,
ø	Is an investment record maintained?				
ø	Is the record complete and up-to-date?				

		•
Indebtedness Records	YES	NO
(This record may be maintained by the Clerk)		•
 Is an indebtedness register maintained? 	<u> </u>	
o Is the register complete and up-to-date?		
Interim Financial Reports	YES	NO
• Are interim reports prepared (budget/actual; trial balances, etc)?		
• Are the reports distributed to the board and dept. heads?		
Payrolls		NO
 Are payrolls certified/approved by the appropriate official? 		
 Are pay rates in accordance with union contracts or board resolution? 		
 Is leave time accounted for? 		
Comments and Conclusions		

Highway-Part-Town (DB) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cash!	Cash Receipts Book		
o	Is the cash receipts book maintained up-to-date?		
0	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?		<u> </u>
ø	Are deposits identified?		-
o	Do deposit amounts agree with cash receipt amounts?		
o	Are deposits made timely?		
o	Are duplicate deposit slips kept?		
o	Are deposits recorded up-to-date?		
	Last Recorded Deposit: Date Amount		
o	Is the receipt book totaled and summarized at the end of each month?		
Cash	Disbursements Book	YES	NO
ø	Is a cash disbursements book maintained up-to-date?		
0	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?		
Ø	Are the pre-numbered checks used for all disbursements other than petty cash?		
Θ	Are all checks signed by the Chief Fiscal Officer?		
Ø	Are all canceled checks or check images returned with bank statements and maintained on file?		1
Ø	Are all unused checks properly controlled?		
0	Is the cash disbursement book summarized and footed?	·	

			YES	NO
0	Are checks recorded up-to-date?			
	Last Recorded Check#: Date	e Amount		
O	Are payments supported by appropriate do a sample of disbursements with supporting			
Cash	Reconciliations		YES	NO
0	Are bank accounts reconciled?			
0	Is the reconciliation performed timely after statement is received?	r the bank		
	Last Bank Reconciliation for Each Ban Date Performed Mon	k Account: 1th Ending		
o	Is the bank reconciliation performed by a duties do not include maintaining either the or disbursement book or receiving or disbursement.	ne cash receipt		
0	Does the reconciled bank balance agree w recorded in the accounting records?	rith cash balance		
Othe	r Concerns		YES	NO
O	Does total year-end recorded cash agree vannual financial report?	vith that reported in the		
0	Are receivable control accounts maintaine	ed?		
ø	Is there indication that the receivable cont Reconciled to the detail subsidiary record			
Inves	t Records			
o	Is an investment record maintained?			
0	Is the record complete and un-to-date?			

•

Inde	Indebtedness Records		YES	NO
(Thi	S 1	record may be maintained by the Clerk)		
	•	Is an indebtedness register maintained?		
c)	Is the register complete and up-to-date?		
Inte	ri	m Financial Reports	YES	NO
e)	Are interim reports prepared (budget/actual; trial balances, etc)?		
e)	Are the reports distributed to the board and dept. heads?		
Payrolls		YES	NO	
c)	Are payrolls certified/approved by the appropriate official?		
Ø	þ	Are pay rates in accordance with union contracts or board resolution?		
e	•	Is leave time accounted for?		
Comments and Conclusions				

Capital Projects (H) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cash	ash Receipts Book				
0	Is the cash receipts book maintained up-to-date?				
o	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?				
O	Are deposits identified?				
o	Do deposit amounts agree with cash receipt amounts?				
0	Are deposits made timely?				
o	Are duplicate deposit slips kept?				
0	Are deposits recorded up-to-date?				
	Last Recorded Deposit: Date Amount				
Ø	Is the receipt book totaled and summarized at the end of each month?				
Cash	Disbursements Book	YES	NO		
Ø	Is a cash disbursements book maintained up-to-date?				
Θ	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?				
ø	Are the pre-numbered checks used for all disbursements other than petty cash?				
ø	Are all checks signed by the Chief Fiscal Officer?				
0	Are all canceled checks or check images returned with bank statements and maintained on file?		•		
0	Are all unused checks properly controlled?				
ø	Is the cash disbursement book summarized and footed?				

			YES	NO
0	Are checks recorded up-to-date?			
	Last Recorded Check#: Date	Amount		
0	Are payments supported by appropriate doca a sample of disbursements with supporting	• -		
Cash	Reconciliations		YES	NO
0	Are bank accounts reconciled?			
9	Is the reconciliation performed timely after statement is received?	the bank		
	Last Bank Reconciliation for Each Bank Date Performed Mont	Account: th Ending		
0	Is the bank reconciliation performed by a p duties do not include maintaining either the or disbursement book or receiving or disbu	e cash receipt		
Θ	Does the reconciled bank balance agree wirecorded in the accounting records?	th cash balance		
Other	· Concerns		YES	NO
Ø	Does total year-end recorded cash agree wi annual financial report?	th that reported in the		
0	Are receivable control accounts maintained	1?		
6	Is there indication that the receivable control Reconciled to the detail subsidiary records			
Invest	Records			
0	Is an investment record maintained?			
0	Is the record complete and up-to-date?			

Indeb	tedness Records	YES	NO
(This	record may be maintained by the Clerk)		
O	Is an indebtedness register maintained?		
0	Is the register complete and up-to-date?		
Inter	im Financial Reports	YES	NO
o	Are interim reports prepared (budget/actual; trial balances, etc)?		
0	Are the reports distributed to the board and dept. heads?		
Payrolls		YES	NO
0	Are payrolls certified/approved by the appropriate official?		
ø	Are pay rates in accordance with union contracts or board resolution?		
o	Is leave time accounted for?		
Com			

Fire Protection (SF) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cash 1	ash Receipts Book				
o	Is the cash receipts book maintained up-to-date?				
O	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?				
0	Are deposits identified?				
0	Do deposit amounts agree with cash receipt amounts?				
o	Are deposits made timely?				
0	Are duplicate deposit slips kept?				
Ø	Are deposits recorded up-to-date?				
	Last Recorded Deposit: Date Amount				
0	Is the receipt book totaled and summarized at the end of each month?				
Cash Disbursements Book		YES	NO		
0	Is a cash disbursements book maintained up-to-date?				
0	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?				
Ø	Are the pre-numbered checks used for all disbursements other than petty cash?				
o	Are all checks signed by the Chief Fiscal Officer?				
Ø	Are all canceled checks or check images returned with bank statements and maintained on file?				
ø	Are all unused checks properly controlled?				
o	Is the cash disbursement book summarized and footed?				

					YES	NO
O	Are checks recorde	ed up-to-date?				
	Last Recorded Cl	ieck#:	Date	Amount		
0	Are payments suppa sample of disbur					
Cash	Reconciliations				YES	NO
o	Are bank accounts	reconciled?				
O	Is the reconciliation statement is received	~	mely after the	bank		
	Last Bank Recon Date Perfo		ach Bank Aco Month E			
0	Is the bank reconc duties do not inclu or disbursement be	de maintainin	g either the cas	sh receipt		
9	Does the reconciler recorded in the acc			ash balance		
Othe	Concerns				YES	NO.
Q	Does total year-en annual financial re		sh agree with th	hat reported in the		
O	Are receivable con	ntrol accounts	maintained?			
0	Is there indication Reconciled to the			ccounts are		
Inves	Records					
O	Is an investment re	ecord maintain	ed?			
0	Is the record comm	lete and un-to	-date?			

Indebtedness Records	YES	NO		
(This record may be maintained by the Clerk)				
 Is an indebtedness register maintained? 				
Is the register complete and up-to-date?				
Interim Financial Reports	YES	NO		
 Are interim reports prepared (budget/actual; trial balances, etc)? 				
• Are the reports distributed to the board and dept. heads?				
Payrolls		NO		
Are payrolls certified/approved by the appropriate official?				
 Are pay rates in accordance with union contracts or board resolution? 				
Is leave time accounted for?				
Comments and Conclusions				

Sewer (SS) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Ca	sh I	Receipts Book	YES	MO
	0	Is the cash receipts book maintained up-to-date?	<u> </u>	
	o	Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?		
	ø	Are deposits identified?		
	Ø	Do deposit amounts agree with cash receipt amounts?		
	0	Are deposits made timely?		
	0	Are duplicate deposit slips kept?		
	0	Are deposits recorded up-to-date?		
		Last Recorded Deposit: Date Amount		
	Ø	Is the receipt book totaled and summarized at the end of each month?		
Ca	sh :	Disbursements Book	YES	NO
	Θ	Is a cash disbursements book maintained up-to-date?		
	0	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?		
	Θ	Are the pre-numbered checks used for all disbursements other than petty cash?		
	0	Are all checks signed by the Chief Fiscal Officer?		
	0	Are all canceled checks or check images returned with bank statements and maintained on file?		<u></u> ,
	o	Are all unused checks properly controlled?		
	0	Is the cash disbursement book summarized and footed?		

				YES	NO
o	Are checks recorded up-to-date?		٠		
	Last Recorded Check#:	Date	Amount		
o	Are payments supported by appropara sample of disbursements with sup				
Cash	Reconciliations			YES	NO
o	Are bank accounts reconciled?				
0	Is the reconciliation performed time statement is received?	ely after the	e bank		
	Last Bank Reconciliation for Eac Date Performed	ch Bank Ac Month B			
0	Is the bank reconciliation performe duties do not include maintaining e or disbursement book or receiving	ither the ca	sh receipt		
O	Does the reconciled bank balance a recorded in the accounting records	_	ash balance		
Othe	Concerns			YES	NO
0	Does total year-end recorded cash a annual financial report?	agree with t	hat reported in the		
0	Are receivable control accounts ma	intained?			
Ø	Is there indication that the receivab Reconciled to the detail subsidiary		ccounts are		
Invest	Records				
O	Is an investment record maintained	?			
o	Is the record complete and up-to-da	ite?			

Inde	btedness Records	YES	NO	
(This	(This record may be maintained by the Clerk)			
ø	Is an indebtedness register maintained?			
O	Is the register complete and up-to-date?	<u></u>		
Inte	rim Financial Reports	YES	NO	
O	Are interim reports prepared (budget/actual; trial balances, etc)?			
o	Are the reports distributed to the board and dept. heads?			
Payı	Payrolls		NO	
G	Are payrolls certified/approved by the appropriate official?			
· @	Are pay rates in accordance with union contracts or board resolution?			
c	Is leave time accounted for?			
Comments and Conclusions				

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Water (FX) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cash	Cash Receipts Book					
O	Is the cash receipts book maintained up-to-date?					
O	• Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")?					
o	Are deposits identified?					
Ø	Do deposit amounts agree with cash receipt amounts?					
ø	Are deposits made timely?					
o	Are duplicate deposit slips kept?					
0	Are deposits recorded up-to-date?					
	Last Recorded Deposit: Date Amount					
Ø	Is the receipt book totaled and summarized at the end of each month?					
Cash	Disbursements Book	YES	NO			
0	Is a cash disbursements book maintained up-to-date?					
Ø	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?					
O	Are the pre-numbered checks used for all disbursements other than petty cash?					
o	Are all checks signed by the Chief Fiscal Officer?					
Ø	Are all canceled checks or check images returned with bank statements and maintained on file?					
o	Are all unused checks properly controlled?					
O	Is the cash disbursement book summarized and footed?					

				YES	MO
o	Are checks recorded up-to-date?				
	Last Recorded Check#:	Date	Amount		
O	Are payments supported by appropria a sample of disbursements with support		` -		
Cash	Reconciliations			YES	NO
0	Are bank accounts reconciled?				
0	Is the reconciliation performed timely statement is received?	after the	bank		
	Last Bank Reconciliation for Each Date Performed	Bank Ac Month E			
Ø	Is the bank reconciliation performed be duties do not include maintaining eith or disbursement book or receiving or	er the cas	sh receipt		
0	Does the reconciled bank balance agreecorded in the accounting records?	ee with ca	ash balance		
Other	Concerns			YES	NO
o	Does total year-end recorded cash agrannual financial report?	ee with the	hat reported in the		
ø	Are receivable control accounts maint	ained?			
ø	Is there indication that the receivable of Reconciled to the detail subsidiary reconciled to the detai		ccounts are		
Invest	Records				
Ø	Is an investment record maintained?				
0	Is the record complete and up-to-date?)			

Indebtedness Records		$\mathbb{N}\mathbb{O}$		
(This record may be maintained by the Clerk)				
Is an indebtedness register maintained?				
• Is the register complete and up-to-date?				
Interim Financial Reports	YES	NO		
 Are interim reports prepared (budget/actual; trial balances, etc)? 				
 Are the reports distributed to the board and dept. heads? 				
Payrolls		NO		
 Are payrolls certified/approved by the appropriate official? 	····			
 Are pay rates in accordance with union contracts or board resolution? 				
Is leave time accounted for?				
Comments and Conclusions				

Agency (TA) CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER'S RECORDS

Cash	Receipts Book	YES	NO			
Ø	• Is the cash receipts book maintained up-to-date?					
0	 Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")? 					
O	Are deposits identified?					
Ø	Do deposit amounts agree with cash receipt amounts?					
ø	Are deposits made timely?					
0	Are duplicate deposit slips kept?					
0	Are deposits recorded up-to-date?					
	Last Recorded Deposit: Date Amount					
ø	Is the receipt book totaled and summarized at the end of each month?					
Cash	Disbursements Book	YES	NO			
0	Is a cash disbursements book maintained up-to-date?		-			
Ø	Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls?					
0	Are the pre-numbered checks used for all disbursements other than petty cash?					
o	Are all checks signed by the Chief Fiscal Officer?					
Θ	Are all canceled checks or check images returned with bank statements and maintained on file?					
0	Are all unused checks properly controlled?					
o	Is the cash disbursement book summarized and footed?					

				YES	MO
0	Are checks recorded up-to-date?				
	Last Recorded Check#: Dat	æ	Amount		
9	Are payments supported by appropriate da sample of disbursements with supporting		•		
Cash	Reconciliations			YES	NO
0	Are bank accounts reconciled?				
O	Is the reconciliation performed timely after statement is received?	er the banl	k		
	Last Bank Reconciliation for Each Ban Date Performed Mo	nk Accoun nth Endin			
0	Is the bank reconciliation performed by a duties do not include maintaining either to or disbursement book or receiving or disbursement.	he cash red	ceipt		
ø	Does the reconciled bank balance agree we recorded in the accounting records?	vith cash b	alance		
Othe	r Concerns			YES	NO
ø	Does total year-end recorded cash agree vannual financial report?	vith that re	eported in the		
ø	Are receivable control accounts maintaine	ed?			
G	Is there indication that the receivable cont Reconciled to the detail subsidiary record		nts are		
Inves	t Records				
Ø	Is an investment record maintained?				
•	Is the record complete and up-to-date?				