

The meeting that was called to order by Supervisor Landi at 7 PM with the pledge to the flag and a moment of silence.

Present were Supervisor Landi, Councilman Hoffman and Councilman Nelson. Councilman Queipo, and Councilman Wells were absent. Also present were Zoning Board of Appeals Chairman Blake Jackson, Superintendent of Highways Ed Moore, and Town Attorney Ashley Torre. Two residents were also present.

Supervisor Landi announced that any questions regarding 530 Route 28 or 850 Route 28 will be referred to our Town Attorney.

A motion by Supervisor Landi and seconded by Councilman Nelson to approve all the June minutes that were reviewed by the Town Board prior to the meeting be accepted. All approved.

Supervisor Landi read the Supervisors Report and Town Clerk Weiss read the Town Clerk's report.

The general bills, highway bills and interfund transfers were reviewed by the Town Board.

Interfund Transfers

Councilman Hoffman made the motion, seconded by Councilman Nelson to transfer from A1990.4 Contingency into A1420.4 Town Attorney Contractual \$7,228.35 to cover expenses; transfer from A1990.4 Contingency into A8020.4 Planning Board Contractual \$112.50 to cover expenses; transfer from A2115.2 Escrow 850 Route 28 into A8020.44 \$7,500.00 to cover expenses. All Approved.

General and Highway Bills

A motion was made by Councilman Hoffman and seconded by Councilman Nelson to pay the following general bills Claim #275 thru #310 totaling \$24,610.23 and highway bills Claim #311 thru #322, totaling \$9,025.60. All approved. (See Minute Book for a breakdown of the actual bills).

Communications

None

Committee Reports

Councilman Nelson reported that some concerns were brought up at the last Planning Board meeting. Some concerns included noise, 80 truck loads in and out every day, and smell (traffic smell). The handicapped doors to the Town Hall are not working. Councilman Nelson will look into getting them fixed.

Councilman Nelson read Councilman Wells' report. Code Enforcement Officer Cologero collected \$540 in June. The summer rec program averaged 12 kids during the first week of the program. The rec program will have a float in the Children's Day parade on July 15.

Councilman Hoffman reported a dog was picked on Route 28. The dog needed shots and medical care. He has bought the dog to the Saugerties Animal shelter.

Highway Superintendent Moore reported that the Town worked with the Town of Esopus on June 6th and 7th. A lot of work has been done on Hill Road, but the project is not completed. They are waiting for a bucket truck. The Highway Department will be using asphalt on the curve. Beesmer Road, that runs through the Harley Davidson parking lot is not a town road.

Supervisor Landi gave Councilman Queipo's report. The Sheriffs Department will start covering the Town of Kingston in the next week or two. Dennis Hastings will be the representative assigned to our Town. There will be no charge to the Town for this coverage by the Sheriffs Department. We are still waiting for the microphones to come for the speaker system. The Town of Kingston Day is tentatively scheduled to be held on Sunday, October 16th. Councilman Nelson will be the lead person. The Town Engineering firm, Crawford and Associates, will be doing a study on the Wintergreen Hill Bridge.

Old Business – None

New Business – On June 28th, the Finance Committee (Supervisor Landi, Councilman Queipo and Councilman Hoffman) audited the 2021 financial books (January 1, 2021, to December 31, 2021) for the Town. Supervisor Landi made the motion, seconded by Councilman Hoffman to accept the following Financial Records of 2001:

Supervisor – Cash Receipt Book; Cash Disbursement Book; Investment Records; Property Records; Payrolls; Bank Reconciliations.

Town Clerk and Tax Collector – Bank accounts; Cash Receipts Book; Petty Cash Fund; Town Clerks Reports; Bank Reconciliation.

Town Court – Cash Receipt Book; Cash disbursement Book; Bank Reconciliations; Dockets and Case Files; Property Records and T-Sled Accounts. All Approved.

Supervisor Landi read proposed Local Law #2 – Fees into the record. Councilman Hoffman made the motion, seconded by Councilman Nelson on the proposed Local Law. The public hearing will be held prior to the workshop meeting on July 20th. Town Attorney Naughton will forward the proposed law to both the town and county planning boards.

Town Clerk Weiss reported that he has settled the 2022 Property Tax with Ulster County.

Questions and Comments – A resident asked questions about replacing the faded speed signs on both the town and country roads, and who is responsible on maintaining the ski center signs. Also, a coyote attacked and killed a dog in the trailer park – can something be put in the next town newsletter. The seniors would like to have a community library outside the Town Hall – Councilman Nelson responded that the Town Board is working on it. A resident asked what time the meetings usually start. Supervisor Landi replied all meeting start at 7 PM unless there is a public hearing scheduled prior to either the town board or workshop meeting.

Motion to adjourn was made by Councilman Nelson, seconded by Councilman Hoffman. All approved. The meeting was adjourned at 7:40PM.

Respectfully submitted, Dennis Weiss – Town Clerk

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Checklist for Review of Chief Fiscal Officer's Records

Determine the types of funds in use, and whether separate cash receipts and disbursements books are maintained for the various funds or whether a single cash receipts and single cash disbursements book is maintained. The following checklist can be used for each fund maintained.

| <u>Cash Receipts</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Is the cash receipts journal up-to-date? | <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)? | <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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do deposit amounts agree with cash receipt amounts? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are deposits made timely and recorded up-to-date? <i>Last Recorded Deposit: Date <u>12/30/21</u> Amount <u>\$ 47,012.⁰⁰</u></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? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are pre-numbered checks used for all disbursements (other than petty cash)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are all checks signed by the chief fiscal officer and co-signed if required? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer? | <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? <i>Last Recorded Check: # <u>5232</u> Date <u>12/30/21</u> Amount <u>\$ 1,310.⁶⁰</u></i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the cash disbursements journal totaled and summarized monthly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

| <u>Cash Reconciliations</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|-------------------------------------|
| Are bank accounts reconciled? By Whom? <u>Bookkeeper</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Is the bank reconciliation performed timely after the bank statement is received? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <u>Last Bank Reconciliation for Each Bank Account</u> | | |
| <u>Bank Account</u> | <u>Date Performed</u> | <u>Month Ending</u> |
| <u>General</u> | <u>1/20/22</u> | <u>December 2021</u> |
| | | |
| | | |
| | | |
| | | |
| 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>Receivables</u> | <u>YES</u> | <u>NO</u> |
| Are receivable control accounts maintained? | <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"/> |
| <u>Investment Records</u> | <u>YES</u> | <u>NO</u> |
| Is an investment record maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the record complete and up-to-date? | <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 deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

| <u>Indebtedness Records</u> <i>(This record is maintained by the clerk in certain local governments)</i> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Is an indebtedness register maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the register complete and up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Property Records</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Are property records maintained? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are the records up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are all fixed assets included in the records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are physical inventories taken and compared to the records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Financial Reporting</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Are interim reports (budget/actual; trial balances; etc.) prepared? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are the reports distributed to the governing board and department heads? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Does total year-end recorded cash agree with that reported in the annual financial report? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Payrolls</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Are payrolls certified/approved by the appropriate official? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is leave time accounted for? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Comments and Conclusions

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? | <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)? | <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? | <input checked="" type="checkbox"/> | <input 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>Last Recorded Deposit: Date <u>12/31/2021</u> Amount <u>17.00</u></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? | <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? <i># 146</i> <i>Last Recorded Check: # 142 Date <u>11/2/21</u> Amount <u>3.00</u></i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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>DEPUTY TOWN CLERK</u> How Often? <u>MONTHLY</u> Who Reviews/Verifies Them? <u>TOWN CLERK</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the bank reconciliation performed timely after the bank statement is received? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <u>Last Bank Reconciliation for Each Bank Account</u> | | |
| <u>Bank Account</u> | <u>Date Performed</u> | <u>Month Ending</u> |
| <u>TOK TOWN CLERK Acct</u> | <u>JAN. 11, 2022</u> | <u>DECEMBER, 2021</u> |
| | | |
| | | |
| | | |
| 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? | <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> <i>(if applicable, such as water rents)</i> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Are receivable control accounts maintained? | <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

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Checklist for Review of Tax Collecting Officer's Records

| <u>Settlement</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Is a copy of the collector's or receiver's settlement sheet available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Have all settlement issues/concerns been adequately resolved? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Bank Accounts</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Is the bank account reconciled after bank statements are received? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>1/11/22</u> Month Ending <u>12/21</u> | | |
| Note: Tax collector's bank account balance should be \$0.00 at the <u>beginning</u> of the <u>collection</u> period | | |

| <u>Cash Receipts</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are deposits identified? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are duplicate deposit slips kept? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do deposit amounts agree with cash receipt amounts? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are bank deposits timely or (for towns) within 24 hours of collection? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Cash Disbursements</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Are pre-numbered checks used for all disbursements other than petty cash? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are all checks signed by the tax collector or receiver? | <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"/> |

| <u>Deposit Protection</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

| <u>Financial Reporting</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Are payments made at least weekly to the supervisor? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are receipt forms issued by the supervisor to acknowledge collection? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are payments made timely to the county treasurer? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Accountability</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Are penalties assessed/collected on late payments? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Comments and Conclusions

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Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

| <u>Cash Reconciliations</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Is the bank account reconciled after bank statements are received? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Last Bank Reconciliation for Each Bank Account:</i> | | |
| <i>Date Performed</i> <u>11/15/21</u> <i>Month Ending</i> <u>10/31/21</u> | | |

| <u>Deposit Protection</u> | <u>YES</u> | <u>NO</u> |
|--|-------------------------------------|--------------------------|
| Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Additional Supporting Records</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Is a list of bail maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is a record of uncollected installment payments maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Dockets and Case Files</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are case files maintained for all cases? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are indexes maintained for all cases? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do dockets for disposed cases appear to be complete? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do dockets for disposed cases agree with amounts reported? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| <u>Accountability</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Is accountability (a comparison of cash to liabilities) determined at the end of each month? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Last Determination of Accountability:</i> | | |
| <i>Date Performed</i> <u>11/15/21</u> <i>Month Ending</i> <u>10/31/21</u> | | |

Appendix F -

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

| <u>Cash Receipts</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|--------------------------|
| Is the cash receipts journal up-to-date? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are pre-numbered receipt forms issued for all collections? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are duplicate receipt copies kept for court records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are receipts recorded up-to-date? <i>Last Recorded Receipt: # <u>34167</u> Date <u>11/30/21</u> Amount <u>\$243</u></i> | | |
| Are duplicate deposit slips kept for court records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do deposit amounts agree with cash receipt amounts? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date <u>11-30-21</u> Amount <u>4,216.00</u> <u>+ 5,239.00 in CC</u></i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are un-deposited cash receipts safeguarded? | <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 individual amounts disbursed either individually or totals referenced to abstracts or payrolls? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are pre-numbered checks used for all disbursements (other than petty cash)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are all checks signed by the justice? | <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? <i>Last Recorded Check: # <u>1098</u> Date <u>11/9/21</u> Amount <u>19,020.60</u></i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

| <u>Reports to Division of Criminal Justice Services</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|-------------------------------------|
| Are reports made timely to the Division of Criminal Justice Services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Has the court received any notices regarding late reporting? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>If yes, why were reports late and what corrective actions were taken?</i> _____ | | |

| <u>Reports to Justice Court Fund</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|-------------------------------------|
| Are monthly reports made timely to the Justice Court Fund? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do reported amounts agree with cash receipt and disbursement books? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Do reported amounts agree with docket dispositions and case files? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Last Report Submitted:</i> <i>Month Ending</i> <u>10/31/21</u> <i>Date</i> <u>11-9-21</u> <i>Amount</i> <u>19020⁵⁰</u> | | |
| Has the court received any notices regarding late reporting? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>If yes, why were reports late and what corrective actions were taken?</i> _____ | | |

| <u>Reporting to Department of Motor Vehicles - TSLE&D Program</u> | <u>YES</u> | <u>NO</u> |
|---|-------------------------------------|-------------------------------------|
| Is information reported timely to TSLE&D? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Are reports from TSLE&D to the court maintained and utilized? | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>Last TSLE&D Report Available:</i> _____ <i>Date</i> <u>N/A</u> | | |
| How many cases are shown as pending in the last TSLE&D report? <u>100</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| Is the number of pending cases reasonable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| How many cases are shown as pending for more than 90 days? <u>all over 60</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| What actions have been taken to dispose of these cases? <u>Final notices sent suspend if applicable</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| Has the court received any notices regarding pending cases? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i> _____ | | |
| Has the court received any notices regarding late monthly reporting? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

| | | |
|---|--|--|
| <i>If yes, why were the reports late and what corrective actions were taken?</i> <hr/> | | |
|---|--|--|

Comments and Conclusions

Due to Changes within DMV the number of pending cases has risen. Resources within my reach have been used to clear as many as possible.