

**TOWN OF PLATTSBURGH
RECREATION REVIEW
2021**

The Recreation Dept. collects fees for kayak trips, building rental and recreation activities. Recreation personnel upon collection of fees provide prepare a duplicate receipt which the white copy is provided to the participant and the yellow copy are retained in the receipt book. The collected fees are then turned over to the Town Clerk and entered in the Town Clerk's financial software (BAS). A review was completed of all receipts issued in 2021 to determine if the receipts were issued in order, all receipts could be accounted for, all receipts were turned over to Town Clerk, the receipted amount matched the amounts recorded by the Town Clerk and the monies collected were turned over to the Town Clerk in a timely manner (within 1 business day).

From the review it was determined that issued receipts numbers consisted of 992362 to 992400 and 783601 to 783705 in 2021, totaling \$1,710.00. From the review it was found that all receipts were issued in order, were accounted for, could be traced to the Town Clerk's records, and were turned over to the Town clerk in a timely manner.

No Exceptions were noted.

Recreation's petty cash was counted on October 6, 2021, totaling \$60.00. This matches the amount set by Board resolution at the 2021 organizational meeting. The Recreation Dept. determined that the petty cash was not needed, and the cash was returned to the general fund.

No Exception was noted.

**TOWN OF PLATTSBURGH
RECREATION REVIEW
2020**

The Recreation Dept. collects fees for bowling and kayak trips at the site of the activity. Recreation personnel upon collection of fee provide prepare a triplicate receipt which the white copy is provided to the participant and the yellow and pink copy are retained in the receipt book. The collected fees are then turned over to the Town Clerk and entered into the Town Clerk's financial software (BAS). A review was completed of all receipts issued in 2020 to determine if the receipts were issued in order, all receipts could be accounted for, all receipts were turned over to Town Clerk, the receipted amount matched the amounts recorded by the Town Clerk and the monies collected were turned over to the Town Clerk in a timely manner (within 1 business day).

From the review it was determined that receipts from 992227 to 992361 were issued in 2020, totaling \$1,470.00. From the review it was found that all receipts were issued in order, were accounted for, could be traced to the Town Clerk's records and were turned over to the Town clerk in a timely manner.

No Exceptions were noted.

Recreations petty cash is set at \$60.00 per Board resolution. Petty cash was verified at year end (attached).

No Exception was noted.

**TOWN OF PLATTSBURGH
JUSTICE COURT REVIEW-JOYCE
2021**

Cash Receipts

The following procedures were completed during the review of the Justice Court records:

Reviewed all cash receipts for August 2021 to determine if deposits were made timely (within 72 hours) and deposits agreed to daily cash report records. Cash receipts are to be deposited within 72 hours of receipt as prescribed by the NYS Comptroller Office. From the review of 21 deposits it was determined that all deposits were made in the prescribed time.

No exceptions were noted.

Cash Disbursements

The following procedures were completed during the review of the Justice Court records:

Reviewed all disbursements for January 1 to June 30, 2021 and compared the check register information to the check images to verify payee, amount, date, Justice's signature and endorsee.

During the review it was noted that blank checks were pre-signed by Justice Joyce. The checks would be completed by the Court Clerk for issuance at a later time.

Exception was noted.

Cash Reconciliations

Performed a bank reconciliation and accountability review for all 12 months in 2021(attached) to determine if reconciliations were completed timely and if accountability was correct. Reviewed bank reconciliations for January to November 2021 to determine if bank reconciliations were completed correctly and timely. From the review it was determined that the bank reconciliations are performed timely. **However, it was found that the July bank reconciliation was not correct and the accountability comparison was not completed. The bank reconciliation incorrectly included three deposits in transit totaling \$2,334 that cleared the bank in July.**

In addition, there are 6 checks totaling \$17.00 that were issued in 2020 and still outstanding on December 21, 2021.

Exception was noted.

Petty Cash

Justice Joyce's petty cash is set at \$100.00 per Board resolution. Petty cash was verified at year end (attached).

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts

As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.¹² Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.¹³

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements. (Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

¹² Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

¹³ With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

Cash Receipts	YES	NO	NOTES
Is the cash receipts journal up-to-date?	X		Computerized SEI
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?	X		
Are pre-numbered receipt forms issued for all collections?	X		
Are duplicate receipt copies kept for court records?	X		
Are receipts recorded up-to-date? <i>Last Recorded Receipt# J032499 Date 12/30/20 Amount \$1,937.00</i>	X		
Are duplicate deposit slips kept for court records?	X		
Do deposit amounts agree with cash receipt amounts?	X		
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date 12/30/20 Amount \$1,263.00</i>	X		Reviewed all receipts for August 2021. All were deposited timely and recorded up to date
Are un-deposited cash receipts safeguarded?	X		Maintained in 2 safes
Is the cash receipts journal totaled and summarized monthly?	X		

Cash Disbursements	YES	NO	Notes
Is the cash disbursements journal up-to-date?	X		
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	X		Reviewed all cash disb. From January to June
Are pre-numbered checks used for all disbursements (other than petty cash)?	X		
Are all checks signed by the justice?	X		
Are canceled checks or check images returned with bank statements and maintained on file?	X		Check images are available online
Are all unused checks properly controlled (blank check stock)?		X	Blank checks are pre-signed
Are checks recorded up-to-date? <i>Last Recorded Check #1307 Date 12/30/21 Amount \$1,263.00</i>	X		

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Reports to Division of Criminal Justice Services	YES	NO	NOTES
Are reports made timely to the Division of Criminal Justice Services?	X		
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i>		X	

Reports to Justice Court Fund	YES	NO	NOTES
Are monthly reports made timely to the Justice Court Fund?	X		
Do reported amounts agree with cash receipt and disbursement books?	X		
Do reported amounts agree with docket dispositions and case files? <i>Last Report Submitted: Month Ending 12/31/20 Date 1/4/2021 Amount \$37,431.00</i>	X		
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i>		X	

Reporting to Department of Motor Vehicles - TSLE&D Program	YES	NO	NOTES
Is information reported timely to TSLE&D?	X		Weekly
Are reports from TSLE&D to the court maintained and utilized? <i>Last TSLE&D Report Available: December 2020</i>	X		
How many cases are shown as pending in the last TSLE&D report?	584		
Is the number of pending cases reasonable?	X		
How many cases are shown as pending for more than 90 days?	All		
What actions have been taken to dispose of these cases?			Numerous follow ups
Has the court received any notices regarding pending cases? <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i>		X	
Has the court received any notices regarding late monthly reporting?		X	

**TOWN OF PLATTSBURGH
JUSTICE MANNIX ACCOUNTABILITY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021**

[illegible]

TOWN OF PLATTSBURGH
 PETTY CASH COUNT- Justice Joyce
 December 31, 2021

Composition	Change Drawer
50'S	
20'S	
10'S	10.00
5'S	40.00 + 45.00
1'S	10.00 - 5.00
Quarters	
Dimes	
Nickels	
Pennies	
Receipts	
Total	100.00
Approved Amount	\$ 100.00
Variance	0

725.00
 15.00


 Court Personnel Signature


 Finance Manager Signature

TOWN OF PLATTSBURGH
REVENUE REVIEW
2021

JUSTICE COURT

Account Code	Account	2016	2017	2018	2019	2020*	2021*
	FINES AND FORFEITED						
A2610	BAIL	\$ 328,695	\$ 277,962	\$ 290,098	\$ 297,094	\$ 218,715	\$ 167,374

*Revenues affected by COVID-19 Pandemic

2021 Revenues as of September 2021 due to delayed processing by OCA.

**TOWN OF PLATTSBURGH
JUSTICE COURT REVIEW-MANNIX
2021**

Cash Receipts

The following procedures were completed during the review of the Justice Court records:

Reviewed all cash receipts for August 2021 to determine if deposits were made timely (within 72 hours) and deposits agreed to daily cash report records. Cash receipts are to be deposited within 72 hours of receipt as prescribed by the NYS Comptroller Office. From the review of 21 deposits, it was determined that all deposits were made in the prescribed time.

No exceptions were noted.

Cash Disbursements

The following procedures were completed during the review of the Justice Court records:

Reviewed all disbursements for January 1 to June 30, 2021 and compared the check register information to the check images to verify payee, amount, date, Justice's signature and endorsee.

During the review it was noted that blank checks were pre-signed by Justice Mannix. The checks would be completed by the Court clerk for issuance at a later time.

Exception was noted.

Cash Reconciliations

Performed a bank reconciliation and accountability review for all 12 months in 2021 (attached) to determine if reconciliations were completed timely and if accountability was correct.

Reviewed bank reconciliations for January to November 2021 determine if bank reconciliations were completed correctly and timely. From the review, it was determined that the bank reconciliations were completed correctly and timely. **However, it should be noted that there are 8 checks totaling \$95.00 that were issued in 2020 and still outstanding on December 21, 2021. Per Court Clerk the checks will be removed, and funds forwarded to the Town supervisor with the December monthly report.**

Exception was noted.

Petty Cash

Justice Mannix's petty cash is set at \$100.00 per Board resolution. Petty cash verification occurred at year end (attached).

No Exceptions were noted.

Appendix F – General Recordkeeping Requirements for Town and Village Justice Courts

As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

-----The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.¹² Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.¹³

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements. (Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

¹² Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

¹³ With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

Cash Receipts	YES	NO	NOTES
Is the cash receipts journal up-to-date?	X		Computerized SEI
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?	X		
Are pre-numbered receipt forms issued for all collections?	X		
Are duplicate receipt copies kept for court records?	X		
Are receipts recorded up-to-date? <i>Last Recorded Receipt: M010961 Date 12/29/21 Amount \$130.00</i>	X		Computerized SEI
Are duplicate deposit slips kept for court records?	X		
Do deposit amounts agree with cash receipt amounts?	X		
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date? <i>Last Recorded Deposit: Date 12/30/21 Amount \$130.00</i>	X		Reviewed all receipts for August 2021. All were deposited timely and recorded up to date
Are un-deposited cash receipts safeguarded?	X		Maintained in 2 safes
Is the cash receipts journal totaled and summarized monthly?	X		

Cash Disbursements	YES	NO	Notes
Is the cash disbursements journal up-to-date?	X		
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	X		Reviewed all Cash Disb. for January to June 2021
Are pre-numbered checks used for all disbursements (other than petty cash)?	X		
Are all checks signed by the justice?	X		
Are canceled checks or check images returned with bank statements and maintained on file?	X		Check images are available online
Are all unused checks properly controlled (blank check stock)?		X	Blank checks are pre-signed
Are checks recorded up-to-date? <i>Last Recorded Check: # 674 Date 12/29/21 Amount \$112.00</i>	X		

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Reports to Division of Criminal Justice Services	YES	NO	NOTES
Are reports made timely to the Division of Criminal Justice Services?	X		
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i>		X	

Reports to Justice Court Fund	YES	NO	NOTES
Are monthly reports made timely to the Justice Court Fund?	X		
Do reported amounts agree with cash receipt and disbursement books?	X		
Do reported amounts agree with docket dispositions and case files? <i>Last Report Submitted: Month Ending 12/31/21 Date 1/5/20 Amount \$13,264.00</i>	X		
Has the court received any notices regarding late reporting? <i>If yes, why were reports late and what corrective actions were taken?</i>		X	

Reporting to Department of Motor Vehicles - TSLE&D Program	YES	NO	NOTES
Is information reported timely to TSLE&D?	X		Weekly
Are reports from TSLE&D to the court maintained and utilized? <i>Last TSLE&D Report Available: December 2020</i>	X		
How many cases are shown as pending in the last TSLE&D report?	607		
Is the number of pending cases reasonable?	X		
How many cases are shown as pending for more than 90 days?	All		
What actions have been taken to dispose of these cases?			Numerous follow ups
Has the court received any notices regarding pending cases? <i>If yes, why were the cases pending and what corrective actions were taken, if any?</i>		X	
Has the court received any notices regarding late monthly reporting?		X	

TOWN OF PLATTSBURGH
JUSTICE JOYCE ACCOUNTABILITY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Ending Bank Balance	\$ 54,147.00	\$ 71,214.00	\$ 64,767.00	\$ 58,886.00	\$ 60,631.55	\$ 75,231.00	\$ 74,386.00	\$ 79,012.00	\$ 66,583.50	\$ 46,291.50	\$ 48,694.50	\$ 33,611.50
Deposit in Transit	\$ 3,393.00	\$ 1,328.00	\$ 1,726.00	\$ 558.00	\$ 3,077.00	\$ 2,625.00	\$ 3,993.00	\$ 1,982.00	\$ 2,870.00	\$ 766.00	\$ 3,200.00	\$ 1,937.00
Outstanding Checks	\$ 2,442.00	\$ 2,442.00	\$ 2,449.00	\$ 49.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 45.00	\$ 1,008.00	\$ 538.00	\$ 47.00
Adjusted Bank Balance	\$55,098.00	\$70,100.00	\$64,044.00	\$59,395.00	\$63,670.55	\$77,818.00	\$78,341.00	\$80,956.00	\$69,408.50	\$46,049.50	\$51,356.50	\$35,501.50

Amount Due to CFO	\$ 30,754.00	\$ 40,756.00	\$ 30,502.00	\$ 25,853.00	\$ 31,128.55	\$ 45,276.00	\$ 43,465.00	\$ 47,914.00	\$ 35,966.50	\$ 28,760.00	\$ 34,067.00	\$ 24,027.00
Bail Amount	\$ 24,344.00	\$ 29,344.00	\$ 33,542.00	\$ 33,542.00	\$ 32,542.00	\$ 32,542.00	\$ 32,542.00	\$ 33,042.00	\$ 29,442.00	\$ 17,289.50	\$ 17,289.50	\$ 11,474.50
Cash Book Balance	\$ 55,098.00	\$ 70,100.00	\$ 64,044.00	\$ 59,395.00	\$ 63,670.55	\$ 77,818.00	\$ 76,007.00	\$ 80,956.00	\$ 69,408.50	\$ 46,049.50	\$ 51,356.50	\$ 35,501.50
Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,334.00	\$ -	\$ -	\$ -	\$ -	\$ -
Variance Between Months	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,334.00	\$ (2,334.00)	\$ -	\$ -	\$ -	\$ -

**TOWN OF PLATTSBURGH
REVENUE REVIEW
2021**

JUSTICE COURT

Account Code	Account	2016	2017	2018	2019	2020*	2021*
	FINES AND FORFEITED						
A2610	BAIL	\$ 328,695	\$ 277,962	\$ 290,098	\$ 297,094	\$ 218,715	\$ 167,374

*Revnues affected by COVID-19 Pandemic

2021 Revenues as of September 2021 due to delayed rprocessing by OCA.

TOWN OF PLATTSBURGH
 PETTY CASH COUNT- Justice Mannix
 December 31, 2021

Composition	Change Drawer	
50'S		
20'S		
10'S	10.00 + 20.00	30.00
5'S	30.00 + 20.00	50.00
1'S	10.00 + 10.00	20.00
Quarters		
Dimes		
Nickels		
Pennies		
Receipts		
Total	100.00	
Approved Amount	\$ 100.00	
Variance	0	



 Court Personnel Signature



 Finance Manager Signature

TOWN OF PLATTSBURGH
TOWN CLERK REVIEW
Year Ended December 31, 2021

Cash Receipts

The following procedures were completed during the review of the Town clerk's records:

Reviewed all cash receipts for November 2021 to determine if deposits were made timely (within 72 hours), deposits agreed to daily cash reports and the composition agreed to daily reports. From the review of the 13 deposits that contained cash/checks; 5 deposits were not deposited within 72 hours, 1 deposit did not match the daily report off by 2\$, and 12 of the 13 deposits the composition was intact.

Exceptions were noted.

Cash Disbursements

The following procedures were completed during the review of the Town Clerk records:

Reviewed all disbursements pertaining to the monthly reports for the period of January to October 2021.

Compared the electronic check images to monthly reports to verify payee, amount, date, Town Clerk's signature and endorsee. Also, verified all electronic transfers to appropriate accounts for the same period.

No exception were noted.

Cash Reconciliations and Accountability

Performed a bank reconciliation and accountability review for all 12 months in 2021 (attached) to determine if reconciliations were completed timely and correctly and if accountability was correct.

No Exception were noted.

Revenues

Revenues appeared reasonable.

Petty Cash

Town Clerk's petty cash is set at \$200.00 per Board resolution. Petty cash was verified at year end (attached) in the amount of \$200.00.

No Exception was noted.

Appendix D – General Recordkeeping Requirements for Town Clerks

Adequate accounting records and effective procedures should be in place to account for and report town clerk financial activities properly. Some basic and essential recordkeeping and reporting procedures include the following:

1. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
2. Make all disbursements by check, except as otherwise authorized by law, such as authorized petty cash disbursements.
3. Maintain official bank accounts in designated depositories.
4. Deposit all moneys received to official bank account no later than the third business day after \$250 has been collected (Town Law Section 30 [1-a]).
5. Perform a monthly reconciliation of cash with amount in the bank and related liabilities.
6. Prepare monthly reports and remit collections to the supervisor and agencies on a timely basis:
 - To the Town Supervisor – for fees and other moneys collected belonging to the town no later than the fifteenth day of each month following receipt (Town Law Section 27[1]).
 - To the New York State Department of Health – for marriage license fees on or before the fifteenth day of each month (Domestic Relations Law Section 15[3]).
 - To the New York State Department of Agriculture and Markets – Dog Licensing Unit and County Treasurer – for dog license fees on or before the fifth day of each month (Agriculture and Markets Law Section 111[1]).
 - To the New York State Department of Environmental Conservation (DEC) – for conservation (hunting/fishing) license fees as applicable via the DEC’s automated system (Environmental Conservation Law Section 11-0713; 6 NYCRR Section 177.4).

The town clerk of certain towns may also serve as the tax-collecting officer (see Town Law Section 36). As collecting officer, the town clerk generally would be responsible for collecting both town real property taxes and county real property taxes that are levied within the town. A portion of the taxes collected (the amount levied by the town) is remitted to the town supervisor, and any residual amount is paid to the county treasurer (see Town Law Section 35). Because of some unique or additional legal requirements pertaining to tax collecting officers, a separate audit checklist has been developed for this portion of the clerk’s functions.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Cash Reconciliations			YES	NO	Notes
Are bank accounts reconciled? <i>By Whom? Town Clerk How Often? Monthly</i>			X		TC performs bank rec. timely See attached.
<i>Who Reviews/Verifies Them? Finance Manager</i>					
Is the bank reconciliation performed timely after the bank statement is received?			X		Within 10 days
Last Bank Reconciliation for Each Bank Account					
Bank Account	Date Performed	Month Ending			
Checking	1/5/22	12/31/21			
Credit Card	1/5/22	12/31/21			
Are reconciliations documented and available for review?			X		IN TC office
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?			X		

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	X	

Accountability	YES	NO
Is accountability (what the town clerk owes) determined at the end of each month?	X	
Does the accountability amount agree with the bank reconciliation and supporting records?	X	
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	X	
Are revenues from town clerk fees comparable with those of previous years?	X	

Financial Reporting	YES	NO
Are monthly reports and payments made timely to the supervisor?	X	
Are monthly reports and payments made timely to other agencies?	X	
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	X	

TOWN OF PLATTSBURGH
REVENUE REVIEW
2021

TOWN CLERK

Account Code	Account	2016	2017	2018	2019	2020*	2021*
A1255	Clerk Fees	\$ 3,317	\$ 3,985	\$ 2,656	\$ 2,939	\$ 6,569	\$ 5,734
A2501	Business & Occup. Licenses	\$ 4,250.00	\$ 3,825.00	\$ 5,025.00	\$ 3,775.00	\$ 4,125	\$ 3,275.00
A2530	Games of Chance	\$ 40.00	\$ 4,595.00	\$ 50.00	\$ 20.00	\$ 40	\$ 20.00
A2540	Bingo Licenses	\$ 1,586.00	\$ 1,511.00	\$ 1,012.00	\$ 762.00	\$ 288	\$ -
A2544	Dog Licenses	\$ 9,864.00	\$ 10,390.00	\$ 10,259.00	\$ 8,924.00	\$ 8,712	\$ 7,802.00
		\$19,057	\$24,306	\$19,002	\$16,420	\$19,734	\$16,831

Increase in 2017 due to Queen of Hearts American Legion

Revenues declined in 2018 due to the cessation of the Queen of Hearts in the American Legion

*Revenues were affected by COVID-19 Pandemic

**TOWN OF PLATTSBURGH
TOWN CLERK ACCOUNTABILITY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021**

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
Ending Bank Balance Checking	\$43,634.13	\$5,329.51	\$156,752.90	\$33,953.65	\$8,057.15	\$8,326.50	\$42,361.79	\$28,035.57	\$14,265.88	\$14,208.30	\$12,368.05	\$8,045.00
Ending Bank Balance CC	\$200.00	\$490.00	\$3,757.00	\$1,462.00	\$2,161.00	\$3,580.00	\$3,217.00	\$2,193.50	\$2,872.00	\$2,334.00	\$12,290.00	\$672.50
Outstanding Checks												
Deposit in Transit Reg	\$70.00				\$28,236.40	\$2,012.80			\$1,167.50	\$4,848.50	\$2.00	\$2.00
Deposit in Transit CC	\$96.00	\$215.00	\$615.00	\$145.00	\$255.00	\$445.00	\$54.00	\$230.00	\$1,280.00	\$70.00	\$0.00	
Deposit in Transit CC												
Deposit in Transit CC (Overpayment)												
Voided trans. CC	-\$0.15	-\$0.15	-\$0.15	-\$0.15			\$60.00	\$60.00				
Returned Check												
Check Fee								\$91.13				
Adjusted Bank Balance	\$43,999.98	\$6,034.36	\$161,124.75	\$35,560.50	\$38,709.55	\$14,364.30	\$15,692.79	\$30,610.20	\$19,585.38	\$21,460.80	\$24,660.05	\$8,719.50

[illegible]

TOWN OF PLATTSBURGH
 PETTY CASH COUNT-Town Clerk
 December 31, 2021

Composition	File Cabinet	Change Drawer	Total
50'S			
20'S		120.00	
10'S		20.00	
5'S		15.00	
1'S		16.00 + 20.00	
Quarters		8.75	
Dimes		.10	
Nickels		.15	
Pennies		—	
Receipts		.	
Total		200.00	
Approved Amount			\$ 200.00
Variance			0

Robin Burgess, Dep.
 Town Clerk Signature

[Signature]
 Finance Manager Signature

TOWN OF PLATTSBURGH
TAX RECEIVER REVIEW
Year Ended December 31, 2021

Bank Accounts

Tax Receiver's bank statement for January 1, 2021 contained a balance \$0.00. As of December 31, 2020 the Tax Receiver Bank account was at \$2.00. The \$2.00 represents the outstanding check #1465 written on 1/27/2020.

Exception was noted.

Cash Receipts

The following procedures were completed during the review of the Tax Receiver's records:

Reviewed all cash receipts for January 2021 to determine if deposits were made timely (within 24 hours) and deposits agreed to daily cash reports and composition was correct.

No exceptions were noted.

Cash Disbursements

Reviewed check images for all checks that cleared during the period of January 1 to June 3, 2021. During the review verified that the checks were signed by the appropriate individual, vendors appeared reasonable and checks matched the check register. From our review of checks #1544 to #1585.

No Exceptions were noted.

Cash Reconciliations

Reviewed bank reconciliations for January to June 2021 to determine if bank reconciliations were completed correctly and timely. Also, verified reconciled balance to checkbook balance.

No exceptions were noted. February recon January

Petty Cash

Tax Receiver's petty cash is set at \$400.00 per Board resolution. Petty cash was verified at year end (attached).

No exceptions were noted.

Accountability

Compared penalty report from BAS to town's financial records with no discrepancies. Prepared a 5 years penalty revenue comparison (attached).

No exceptions were noted.

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers

In order to accomplish their responsibilities and properly account for tax collections, collectors and receivers of taxes and assessments should, and in some cases must, comply with the following:

1. Maintain tax warrants, tax rolls, tax bills (statement of taxes due), and other documents relating to tax accounts.
2. Maintain a cashbook, which chronologically identifies all receipts and disbursements.
3. Maintain official bank accounts in designated depositories.
4. Issue acceptable receipt forms to acknowledge all moneys collected (tax bill and tax receipts are generally one document).
5. Deposit all moneys received in a timely manner.
For Towns Only: Deposit to the appropriate bank account(s) within 24 hours of collection.
6. Make all disbursements by check except for authorized petty cash payments.
7. **For Towns Only:** Generally, remit tax collections to the supervisor at least once a week until payment in full of all moneys payable to him/her pursuant to the warrant have been made.
8. **For Towns Only:** After payment to the supervisor in full of all moneys payable to him/her pursuant to the warrant, remit additional tax collections, if any, to the county treasurer by the 15th day of the month following collection.
9. Prepare a list of unpaid taxes at expiration of the warrant, and complete settlement with the county treasurer, if applicable.

(See, generally, Town Law Section 35, pertaining to the powers and duties of collectors, and Town Law Section 37, pertaining to the powers and duties of receivers of taxes and assessments.)

An Important Initial Step in the Audit Process for Tax Collectors and Receivers

Following the tax collection period, the tax collector or receiver is required to account for or settle up real property taxes that the collector or receiver was responsible for collecting. The accounting is made to the county treasurer, and is considered an important and integral part of any audit and/or oversight process.

Before the town board audits the records of the tax collector or receiver, a copy of the settlement sheet should be obtained and reviewed. If necessary, inquiry should be made with the county treasurer to find out if there were any known problems or concerns with the collector's or receiver's records or accounting at the time of settlement.

Note: An audit of the tax collector or receiver could be done any time after settlement with the county treasurer. Once the collector or receiver has settled with the county, there should be no further activity and the bank account balance should be zero (unless the bank, at the time of opening the account, required a minimum amount to be held in the account).

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Financial Reporting	<u>YES</u>	<u>NO</u>	<u>NOTES</u>
Are payments made at least weekly to the supervisor?	X		
Are receipt forms issued by the supervisor to acknowledge collection?	X		
Are payments made timely to the county treasurer?	X		

Accountability	<u>YES</u>	<u>NO</u>	<u>NOTES</u>
Are penalties assessed/collected on late payments?	X		
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?	X		
Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required?	X		
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	X		
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.?	X		Office is alarmed. Deposits and change drawer are maintained in safe.

Comments and Conclusions

See attached summary.

TOWN OF PLATTSBURGH
REVENUE REVIEW
2021

TAX RECEIVER


Account Code	Account	2016	2017	2018	2019	2020*	2021*
A1090	INTEREST & PENALTIES ON REAL PROP TAXES	\$14,162	\$11,082	\$19,025	\$10,318	\$12,563	\$16,072

*Revenues affected by COVID-19 Pandemic

Revenues appear reasonable. Increase in 2016, 2018, 2020 and 2021 due to late payment by commercial properties

TOWN OF PLATTSBURGH
 PETTY CASH COUNT - Tax Receiver
 December 31, 2021

Composition	Receiver of Taxes and Assessments \$400		
	Safe	Change Drawer	Total
50'S			
20'S		20.00	20.00
10'S	90.00		90.00
5'S	130.00	50.00	180.00
1'S	42.00	25.00	67.00
Quarters	30.00	2.25	32.25
Dimes	5.00	2.60	7.60
Nickels	2.00	.15	2.15
Pennies	1.00	0	1.00
Receipts			
Total	380.00	100.00	480.00
Approved Amount			\$ 400.00
Variance			80.00


 Tax Receiver Signature

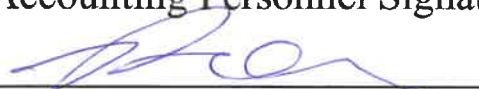

 Finance Manager Signature

TOWN OF PLATTSBURGH
 PETTY CASH COUNT- Accounting Office
 December 31, 2021

Composition	Change Drawer
50'S	
20'S	20.00
10'S	
5'S	5.00
1'S	3.00
Quarters	2.25
Dimes	.20
Nickels	-15
Pennies	-05
Receipts	69.55
Total	100.00
Authorized Amount	\$ 100.00
Variance	0.00



Accounting Personnel Signature



Finance Manager Signature



TOWN OF PLATTSBURGH

DEPARTMENT OF CODES & ZONING

Stephen M. Imhoff | Code Enforcement Officer
Allen W. Reece | Code Enforcement Officer
Drew Arthur | Code Enforcement Officer
Donna Primiano-Masten | Codes & Zoning Secretary

151 BANKER RD, PLATTSBURGH, NY 12901-7307
PHONE: (518) 562-6840 | TDD: (800) 662-1220 | FAX: (518) 562-6844

Michael Cashman
Supervisor

Charles Kostyk
Deputy Supervisor/Councilor

January 11, 2022

To: Honorable Michael S. Cashman, Town Supervisor
Members of the Town Board

RE: Codes & Zoning Department 2021 Report

Dear Mr. Cashman and Board Members:

We are pleased to report another successful year within the Codes & Zoning Department in spite of the ongoing COVID19 pandemic and the restrictions imposed with it. The following is a narrative of the changes seen within the department and the many improvements and accomplishments in development observed throughout the Town during 2021.

The Zoning Board of Appeals has remained the same over this past year. We had one Full Member, Mr. Sherman Rebideau, and one Alternate Member, Mr. Alexander Forster, whose terms expired on December 31, 2021 and both have graciously agreed to continue to serve as members on the Zoning Board of Appeals for another term. Resolutions for reappointment to another term were presented to the Town Board for consideration, and their reappointment was approved. We are happy to report that we have a full contingency of Board Members at this time. Our Zoning Board of Appeals was active over the course of the year, hearing 25 applications for Area Variances and 9 applications for Use Variances (22 approved, 8 disapproved and 4 continued/other).

Our department is committed to making the region a safer, healthier, and more efficient community for area residents. Drew continued to conduct the Public Assembly Inspections as necessary, completing 152 for the year. Allen and I have conducted "ride-a-longs" with several Town Board members throughout the year in order to keep everyone current on the continuous construction going on in the Town. Additionally, our department responded to 36 Fire calls over the course of the year.

Due to COVID restrictions, the Northern Adirondack Code Enforcement Officials Annual Educational Conference was offered as a series of webinar programs to complete the required NYS continuing education of 24 credit hours per year in order to maintain our certification. Allen, Drew and I all took part in the webinars required to maintain certification.

Among the highlights of changes in the Town overseen by our department, we are excited to report the successful completion of projects including the new Atlas Heights Apartment Complex (\$9M), the new Huttig Nissan Dealership (\$4M), the new Della Kia Dealership (\$2.8M), the new TDC 60k SF Building (\$1.2M), the new Bertrand Townhouses at Hilltop Court (\$1M), various projects at the Schluter complex (\$778k), After Hours Imaging (AHI) Hammond Ln Renovation (\$500k), DFCU Tom Miller Rd Branch Renovation (\$541k), and Adirondack Regional FCU renovation (\$600k), to name a few.

Email: stevei@townofplattsburgh.org Email: allenr@townofplattsburgh.org Email: drewa@townofplattsburgh.org Email: donnamp@townofplattsburgh.org

January 11, 2022

Page 2

Town Supervisor | Members of Town Board

Re: Codes & Zoning Department 2021 Report

We are eager to see the completion of exciting new residential and commercial projects in 2022. Currently, permits have been issued or are under review for the construction of a new Northwoods Housing Apartment Complex (\$4M), construction of a new Bailey Ford Dealership (\$5.5M), various projects at the Schluter complex (\$4.5M), construction of a second phase of new townhouses at Hilltop Court (\$600k), as well as 20 new, single family homes (\$6.6M) and other residential work (\$3.2M).

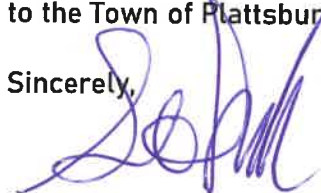
The Town has seen a slight increase in permits in support of renewable resources in the form of charging stations (\$268k) and solar panel arrays (\$4M+), most notable is the GreenSpark Solar Array on Route 22.

With regard to volume of activity within the Town, our office issued 477 new building permits over the course of 2021, contributing close to \$35,000,000 in value to our local economy. New permits issued were down slightly from 2020, as COVID19's effect on the supply chain for construction materials caused delays throughout the year.

The Town wide cleanup inspections were resumed in 2021, however, enforcement of temporary signage displayed at commercial businesses throughout the Town remained on hold. This was in an effort to support local business during this pandemic. We hope all who took advantage of the relaxed enforcement were able to re-open and continue business in a positive way.

Enclosed herewith for your information, please find a listing of our present team and board members comprising the Codes & Zoning Department, as well as a listing of residential and commercial projects issued by our department during 2021. We are grateful to be in service to the Town of Plattsburgh and look forward to continued growth and success in 2022.

Sincerely,



Stephen M. Imhoff
Code Enforcement Officer/Fire Marshal

SMI/dpm
Enclosures

Annual Reports\2021 Narrative_final

RESIDENTIAL 2021	Permits Issued	Value	2021 COMMERCIAL/INDUSTRIAL	Permits Issued	Value
Single Family Home	20	\$ 6,617,750.00	Erect Commercial Building	10	\$ 16,628,142.00
Two Family Residence	-	\$ -	Extend/Repair of Comm. Bldg	32	\$ 3,460,414.00
Multi-Family Residence	-	\$ -	Alter Tenant Space	1	\$ 1,000.00
Camp	-	\$ -	Storage Building	0	\$ -
Attached Garage	1	\$ 23,000.00	Fire Suppression System	-	\$ -
Detached Garage	9	\$ 207,054.00	Charging System	3	\$ 232,507.44
Addition Renovation	36	\$ 1,642,498.00	Temporary Structure / Lean-to	-	\$ -
Leanto/Carport	1	\$ 1,500.00	Wireless Telecommunications	3	\$ 90,000.00
Install Concrete Pad	11	\$ 93,000.00	Solar Panel Array	2	\$ 4,124,892.00
Fire Calls	14		HVAC Replacement	3	\$ 224,645.00
Extend/Repair Residence		\$ -	Install New Heating System	1	\$ 5,440.00
Repair Foundation	1	\$ 6,742.00	Erect/Repair Signage	41	\$ -
Erect Porch/Deck/Gazebo	38	\$ 214,013.25	Temporary Banners/Signs	8	\$ -
Erect Roof Over Deck	3	\$ 5,200.00	Asbestos Abatement	-	\$ -
Erect 3 or 4 Season Room	1	\$ 12,000.00	Install Rooftop Units	-	\$ -
Erect Handicap Ramp	0	\$ -	Install Gasoline/LPG Tank	0	\$ -
Erect an Util/Machine Shed	29	\$ 171,472.00	Convert Res House to Comm Use	-	\$ -
Install In-Ground Pool	1	\$ 32,000.00	Occupy Commercial Business	28	\$ -
Install Above Ground Pool	19	\$ 140,800.00	Demolition	3	\$ -
Installation of Hot Tub	1	\$ 1,000.00	Renew Permit	7	\$ -
Electrical Upgrade	0	\$ -	Other	36	\$ -
Demolition	9	\$ 51,000.00	Commercial Roofing Job	-	\$ -
Install Wood/Pellet Stove	1	\$ 1,732.00	Seismic Pallet Rack Storage		\$ -
Install/Upgrade Generator	2	\$ 10,886.00	Fire Calls	22	
Install New Heating System	3	\$ 20,800.00			
Chimney Repair	0	\$ -			
Install Solar Panel Array	1	\$ 44,800.00			
Renew Permit	41	\$ -			
Erect Barn / Pole Barn		\$ -			
Erect Indoor Riding Arena		\$ -			
Extend/Repair Barn/Garage	3	\$ 65,500.00			
Remove Manufactured Home	-	\$ -			
Park/Occupy MH in Park	5	\$ 8,300.00			
Park/Occupy MH on Private Lot	6	\$ 522,870.00			
Other: Burn Permit/Floodplain	33	\$ -			
Total Residential	276	\$ 9,893,917.25	Total Commercial	201	\$ 24,871,540.44
			Grand Totals for Year 2021	477	\$ 34,768,457.69



TOWN OF PLATTSBURGH

DEPARTMENT OF CODES & ZONING

Stephen M. Imhoff | Code Enforcement Officer

Allen W. Reece | Code Enforcement Officer

Drew Arthur | Code Enforcement Officer

Donna Primiano-Masten | Codes & Zoning Secretary

151 BANKER RD, PLATTSBURGH, NY 12901-7307

PHONE: (518) 562-6840 | TDD: (800) 662-1220 | FAX: (518) 562-6844

Michael Cashman
Supervisor

Charles Kostyk
Deputy Supervisor/Councilor

DEPARTMENT MEMBERS

Department Members

Stephen M. Imhoff, Code Enforcement Officer/Fire Marshal – Department Head

Allen W. Reece, Code Enforcement Officer

Drew Arthur, Code Enforcement Officer

Donna Primiano-Masten, Senior Typist | ZBA Secretary

Codes/Zoning Attorney

Matthew Favro, Esq., Deputy Town Attorney

Zoning Board of Appeals

Henry Hale, Chairperson

Sherman Rebideau, Member

Roger Black, Member

Vasso LaForest, Member

Marianne Alexandrou, Member

Patrick Duhaime, Alternate Member

Alexander Forster, Alternate Member

Melanie Bernard Marr, Alternative Member

From: Mitchell Maggy
 Subject: Jane Snyder Entertainment
 Date: January 18, 2022 at 12:05 PM
 To: Jane Snyder Entertainment



Good Afternoon Mr. Cullen

Please see below what my invoice would be for the entertainment of Jane Snyder. Please let me know if you need anything else at all. Thank you!

Mitchell Maggy

40 Davis Ave
 Pittsburgh, PA 15201
 412-555-0100
mitchmaggy@gmail.com

INVOICE

DATE: 1-18-2022

FOR: Entertainment
 For Jane Snyder

BILL TO:
 Tower of Pittsburgh
 114 Beaver Pl
 Pittsburgh, PA 15201

DESCRIPTION	HOURS	DATE	AMOUNT
1 Mitchell Maggy will provide my services to the Tower of Pittsburgh on January 21, 2022 for the entertainment of Jane Snyder. My charges for the entertainment will be \$400.00.			\$ 400.00

Please make checks payable to Mitchell Maggy.
 Thank You.

SUBTOTAL	\$ 400.00
TAX RATE	0%
SALES TAX	0%
OTHER	0%
TOTAL	\$ 400.00

AGREEMENT

This Agreement is made as of ____ day of January, 2022, by and between the TOWN OF PLATTSBURGH, Clinton County, New York ("Plattsburgh"), acting through its elected Town Board, and Mitchell Maggy, a licensed funeral director, and

WHEREAS, the Town of Plattsburgh has entered into an agreement with the Town of Ellenburg to provide entombment or internment services for the sum of \$400 per entombment or internment; and

WHEREAS, temporarily representatives of the Town of Ellenburg are unable to perform such services; and

WHEREAS, Mitchell Maggy has agreed to perform entombment services on behalf of the Town for the sum of \$400 for one particular individual; and

WHEREAS, Mitchell Maggy has provided the Town with a certificate of Liability Insurance in the amount of \$1,000,000; now therefore the parties hereby agree as follows:

Section 1. The Town of Plattsburgh shall pay Mitchell Maggy said sum thirty days after the completion of his services.

Section 2. Mr. Maggy agrees that he is not an employee of the Town and is an independent contractor.

Section 3. A copy of Mr. Maggy's invoice and Certificate of Liability Insurance are attached and made a part of this contract.

Section 4. This Agreement represents the entire agreement between the parties and may only be changed, modified or supplemented by a writing executed by both parties.

IN WITNESS WHEREOF, the parties have executed this instrument by the Town Supervisor and Mitchell Maggy and have caused their signatures to be affixed pursuant to a resolution adopted by the Town Board, a copy of which is annexed hereto.

Date _____, 2022

TOWN OF PLATTSBURGH

By: _____

Michael S. Cashman, Supervisor

Date _____, 2022

By: _____

Mitchell Maggy

I will include my certificate of liability insurance to be clear I am a full time academic (with no other job) and my wife did a 10 year rep for small jobs on the side such as moving, landscaping, housework and full construction. The partnership from the Year-of-Education Fund reached out to me if I would be interested in donating while I have some left. I am happy to help out and I am not aware of how the adjustment is operated so I have not been advised as many of the "volunteers" so I do not possibly what has been discussed the tax