TOWN OF VIENNA, NEW YORK

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Town Board
Town of Vienna, New York

We have performed the procedures described on pages 2-10, on the accounting records of the Town Supervisor, Town Justices, Town Clerk, and Tax Collector of the Town of Vienna, New York, for the year ended December 31, 2023. The Town's management is responsible for its accounting records.

Town Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist the Town Board in assessing whether the activities, procedures, and controls are appropriate and in accordance with the guidelines issued by the New York State Office of the Comptroller. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are described in Pages 2–10 of this report.

We were engaged by the Town Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town of Vienna and Board, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management, and the Town Board and is not intended to be and should not be used by anyone other than the specified parties.

D'Arcangelo + Co., LLP

Rome, New York

February 19, 2025

Area	Procedure	Finding
	Town Supervisor	
Cash Receipts		
Evaluate procedures and controls as well as inspect a sample for the issuance of cash receipts for the following:	Selected 10 receipts at random from the cash receipts journal for the entire year.	
➢ Timely bank deposits	Traced backup documentation to bank deposit slip and bank statement ensuring that town moneys were secured and deposited within 10 days of receipt.	During the inspection of the Town Supervisor's cash receipts, we noted 4 of 10 instances where the deposit was not made within 72 hours of receipt.
➢ Undeposited receipts are properly safeguarded	Discussed with Town Supervisor and inspected where undeposited receipts are stored ensuring they are properly locked and kept with the appropriate personnel.	We found that undeposited receipts are kept in an unlocked drawer until time of deposit. However, the Supervisor stated that the office door where the receipts are kept is locked.
➢ Duplicate, prenumbered receipts retained, reconciled, and controlled	Traced the selections from the cash receipts journal to the supporting documentation (receipt), verifying description, date, and amount.	Based on our inspection and discussions with Town personnel, we found that the Supervisor's office does not issue duplicate, prenumbered receipts each time money is collected in person or through the mail. The Supervisor's office does not accept cash.
➢ Receipt forms are appropriate and properly completed	Inspected supporting documentation to verify that the receipt forms were properly completed.	No relevant findings noted.
➢ Receipts are posted timely and properly to ledgers and computer system	Inspected supporting documentation and inspected dates of receipt and dates of posting in the system.	No relevant findings noted.
Cash Disbursements		
Evaluate procedures and controls and inspect sample for the issuance of cash disbursements for the following:	Selected 20 disbursements at random from the check register for the entire year.	
➢ Checks signed according to Town policy	Inspected canceled check image attached to the bank statement, noting each check had two signatures by the authorized officials (Town Supervisor and Town Clerk).	We noted 2 of the 20 checks where the Deputy Town Clerk's signature was present, however, she stated that she did not sign those checks and that she believes her signature was forged.
➢ Wire transfers are properly approved	Discussed procedures with Town personnel. Only wires are for the debt principal payments. These are included in the monthly voucher abstracts which are approved by the Board.	No relevant findings noted.
➢ Disbursements are properly supported by supporting documentation	1.) Inspected supporting documentation, noting invoices existed to substantiate the expense. 2.) Randomly selected five disbursements over the threshold to require bids/quotes and inspected appropriate bidding/quotes documentation ensuring that the lowest bid or quote was accepted, in accordance with the Town's purchasing policy. Also, ensured that if the lowest bid or quote was not accepted, reasons were properly documented.	During the inspection of the Town Supervisor's cash disbursements, we noted 1 of 20 instances where the disbursement did not have proper supporting documentation. *Was missing and could not be provided.*
➢ Disbursements are included on a Board approved warrant or abstract	Traced the disbursements to the abstract report noting voucher numbers and amounts agreed. Also, noted that the abstract was approved by the board members.	During the inspection of the Town Supervisor's cash disbursements, we noted 1 of 20 instances where the disbursement was not included on a Board approved abstract.
➢ Disbursements are not made in excess of the budgeted appropriation	Discussed procedures with Town personnel. Inspected the Town's annual budget and selected 10 account codes. Compared the budget to the Annual Financial Report (AFR) to ensure that expenditures per the AFR did not exceed the budget.	No relevant findings noted.
➢ Cancelled checks (or images) are retained	Noted that the bank provides scanned images of the front and back of the cancelled checks attached to the bank statements. Traced selections to the cancelled check image noting date, payee, amount, endorsement, date of bank cancellation and amount.	No relevant findings noted.
➢ Blank check stocks are properly monitored and secured	Discussed procedures with Town Personnel. The Bookkeeper showed us that the blank check stock is kept in a locked cabinet.	We found that blank check stocks are kept in an unlocked drawer. However, the Supervisor stated that the office door where the receipts are kept is locked.

Area	Procedure	Finding
	Town Supervisor	
➢ Checks are recorded timely	Discussed procedures with Town Personnel. It is standard Town procedure to cut checks on a monthly basis. The Board audits the disbursements monthly before the checks go out.	No relevant findings noted.
➢ Payments are made timely	Inspected selections to ensure payments were made timely to vendor and no late fee/interest was assessed.	No relevant findings noted.
➢ Disbursements are posted timely and properly to ledgers and computer system	Discussed procedures with Town Personnel. Inspected selections, noting the date of the supporting documentation, date of check, and date of posting to the system.	No relevant findings noted.
Payroll		
Evaluate procedures and controls and inspect sample payroll disbursements for the following:		
➢ Payrolls are certified/approved by the appropriate individual	Selected five pay periods and inspected to make sure payroll reports were certified/approved by the appropriate individual.	We found that there is no review to certify/approve payroll.
➢ Pay rates are in accordance with collective bargaining agreements and other lawful employment contracts or board resolutions	Selected 10 employees and inspected salary contracts to ensure pay rates are in accordance with collective bargaining agreements and other lawful employment contracts or board resolutions.	We found that the Town is not consistent in authorization of salary increases. The 2023 Budget was approved with a 4% salary increase for the Town Supervisor and no pay increase for the Town Clerk. However, the meeting minutes of October 5, 2022 documented that the board approved 3.78% and 4% salary increases for the Town Supervisor and Town Clerk, respectively.
➢ Leave time is properly approved and accounted for	Inspect leave balances, rates, and performed recalculation of year-end amounts.	We found that the incorrect payrate was used for 1 out of 6 employees in the calculation of compensated absences. The compensated absences balance as of December 31, 2023 was recorded as $109,345.65, however, it should have been $110,288.65.
Bank Reconciliation		
Evaluate procedures and controls for bank reconciliations for the following:		
➢ Bank statements reconciliation to the check registers are performed timely	Selected two months during 2023 and inspected to make sure bank reconciliations were completed and done timely.	Bank reconciliations are not dated, therefore we were unable to determine timeliness.
➢ Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation	Selected two bank reconciliations and inspected backup for reconciling items (deposits, outstanding checks).	No relevant findings noted.
➢ Reconciliation is reviewed by someone other than the preparer	Selected two months during 2023 and inspected to make sure bank reconciliations were reviewed by someone other than the preparer	The bank reconciliations are included in the monthly report which is reviewed by the Board, however the bank statement is not included with the bank reconciliation. There is no other reviewer of the bank reconciliations.
➢ Determine that adequate deposit protection exists for deposits that exceed FDIC coverage	Inspected 12/31/2023 collateral statement and bank balances to ensure adequate deposit protection exists for deposits that exceed FDIC coverage.	No relevant findings noted.
Monthly Reporting to the Board		
Evaluate procedures and controls for monthly and annual reporting for the following:		
➢ Evaluate a sample of the Supervisor's monthly reports to the town board that detail all moneys received and disbursed during the month	Inspected Town Supervisor Reports for two months and reconciled activity (increases and decreases) and traced amounts back to the bank statements noting reasonableness. Also, traced ending balance per the monthly report to the bank statement noting reasonableness.	No relevant findings noted.
➢ Ensure as well as filing a copy with the town clerk.	Inspected all 12 months of reports that the Town Clerk has in her possession. Per discussion with Town Clerk, all monthly reports are submitted to the Town Clerk and she retains all final signed copies of the Supervisor's reports.	No relevant findings noted.

Town Supervisor

Area	Procedure	Finding
Annual Report to Office of the State Comptroller		
Inspect annual report to ensure the following:		
➢ Accounts agree to the supporting general ledgers and reconciliations:		
➢ General Fund	Inspected and agreed amounts per Annual Report to the General Ledger.	On the Town's supporting general ledger, $18,191 was recorded in the Other Payments In Lieu of Taxes (A 1081) in the 2023 year, however that amount was then recorded as a balance on the 2022 Annual Financial Report. While the Annual Reports reporting was correct, the supporting accounts in the Town's general ledger were not properly adjusted to record the accrual.
➢ Schedule of Non-Current Government Liabilities	Inspected and agreed amounts per Annual Report to the General Ledger.	The compensated absences amount reported on the Annual Financial Report in the Schedule of Non-Current Government Liabilities section was $109,345.65. The total compensated absences that should have been reported was $110,288.65.
➢ Fund accounting is utilized in accordance with the State Comptroller's guidelines.	Inspected copy of the Annual Report	No relevant findings noted.
➢ Ensure that the report is mathematically correct and complete.	Inspected copy of the Annual Report	The Notes to the Financial Statements that are filed with the Annual Financial Report omit some disclosures. For example, Section III - Detailed Note on All Funds should include the Change in Capital Assets, Pension Plans, and Debt note disclosures. The NYS OSC provides a full template of suggested disclosures.
➢ Supplemental schedules of the report are completed and supported with appropriate documentation. These schedules include cash and investments, debt obligations, and other required information.	Inspected copy of the Annual Report	No relevant findings noted.
➢ Ensure that the report is timely filed with the State Comptroller's Office and the Town Clerk.	Per New York state law, the Supervisor of each town in New York State is required to file an Annual Financial Report (AFR) with the Office of the State Comptroller within 90 days after fiscal year end.	No relevant findings noted.

Town Justices

Area	Procedure	Finding
Cash Receipts		
Evaluate procedures and controls for the issuance of cash receipts for the following:		
➢ Bank deposits are made within 72 hours.	1) For each Judge, selected three months and requested a printout of their Cashbook Report for that month. Selected five transactions for each month from the Cashbook Report and traced the deposit for the day to the bank statement, verifying that the deposit was made within 72 hours of collection. 2) For each Judge, selected ten payments from the Case Files and traced the payment to the deposit slip and bank statement, verifying that the deposit was made within 72 hours of collection.	During the inspection of Judge Coady's cash receipts, we noted one instance, where the deposit was not made within 72 hours of receipt.
➢ Pre-numbered, duplicate receipt forms are used for court collections and maintained for court records. Forms contain the date received, payer, and the amount of fines, fees, bail, and other categories of collection.	Inspected cash receipts book for both Judges, noting duplicate copies of receipts.	No relevant findings noted.
➢ Receipt forms are appropriate and properly completed.	1) For each Judge, selected three months and requested a printout of their Cashbook Report for that month. Selected five transactions for each month from the Cashbook Report and traced payment to the receipt book. 2) For each Judge, selected ten payments from the Case Files and traced payment to receipt book	No relevant findings noted.
➢ Receipts are posted timely and properly to ledgers and computer system.	1) For each Judge, selected three months and requested a printout of their Cashbook Report for that month. Selected five transactions for each month from their Cashbook Report and traced payment to the Justice Court Cash Receipts Book and Monthly Report (Form AC-1030 (sei)). 2) For each Judge, selected ten payments from the Case Files and traced payment to the Justice Court Cash Receipts Book and Monthly Report (Form AC-1030 (sei)).	No relevant findings noted.
➢ Undeposited receipts are properly safeguarded	Discussed with Town Justices and inspected where undeposited receipts are stored ensuring they are properly locked and kept with the appropriate personnel.	No relevant findings noted.
Cash Disbursements		
Evaluate procedures and controls for the issuance of cash disbursements for the following		
➢ Checks signed by Justice	For each Judge, selected ten disbursements from the check register and inspected a copy of the cancelled check image, noting the vendor and amount, and ensuring each Judge signed the check.	No relevant findings noted.
➢ Cancelled checks (or check images) retained.	Noted that the bank provides scanned images of the front and back of the cancelled checks attached to the bank statements. Traced selections to the cancelled check image noting date, payee, amount, endorsement, date of bank cancellation.	No relevant findings noted.
➢ All checks are recorded in the system and are up to date.	For each Judge, selected ten disbursements from the check register and inspected a copy of the cancelled check image ,noting the date of the supporting documentation, date of check, and date of posting to the system.	No relevant findings noted.

Area	Procedure	Finding
	Town Justices	
➢ Payments are recorded timely.	For each Judge, selected ten disbursements from the check register and inspected a copy of the cancelled check image ,noting the date of the supporting documentation, date of check, and date of posting to the system.	No relevant findings noted.
➢ Prenumbered checks are used and unused checks are stored in a secure location	Inspected checks noting that prenumbered checks are being used. Discussed with Court Clerk and inspected where check register is stored.	No relevant findings noted.
Bank Reconciliation		
Evaluate procedures and controls for bank reconciliations for the following:	Obtained all bank statements and monthly reconciliations. For each Justice, selected monthly reconciliations for three months during 2023.	
➢ Bank statements reconciliation to the check registers are performed timely.	1) Inspected the bank reconciliations to ensure that they were both completed accurately and on a timely basis. 2) Inspected the reconciliations with respect to the cash receipts and cash disbursement journals to verify they reconcile, and inspected supporting documentation for reconciling items. 3) Inspected the bank reconciliations to verify they were being reviewed by another individual separate from the individual performing the reconciliation. 4) Discussed the reconciliation procedures with Town personnel.	No relevant findings noted.
➢ Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation.		We found that Judge Coady's bank reconciliations did not reconcile for 2023. The adjusted bank balance was $190 over the cash book balance. The reconciling issue was identified and corrected by the Judge in December 2024.
➢ Reconciliation is reviewed by someone other than the preparer.		Judge Rogers and Judge Coady perform their own bank reconciliations. There is no review of the reconciliations by someone other than the preparer.
➢ Determine that adequate deposit protection exists for deposits that exceed FDIC coverage	Inspected 12/31/2023 collateral statement and bank balances to ensure adequate deposit protection exists for deposits that exceed FDIC coverage.	No relevant findings noted.
Additional Supporting Records		
➢ Inspect the list of bail held on account.	Inspected bail activity report for both Town Judges.	No relevant findings noted.
➢ Inspect record of uncollected installment payments.	Inquired of both Town Judges.	No relevant findings noted.
➢ Inspect docket and case files maintained for completeness and agreement with amounts reported.	For each Judge, selected ten payments from the docket and traced payment to Justice Court Cash Receipts Book and Monthly Report (Form AC-1030 (sei)).	No relevant findings noted.
Reporting to State Agencies		
Evaluate procedures and controls for reporting to the following agencies:		
➢ Reports are made timely to the NYS Division of Criminal Justice Services.	Scanned through file of reports for completeness and timely filing.	No relevant findings noted.
➢ Reports are made timely to the OSC's Justice Court Fund.	For each Judge, selected three Monthly Justice Reports (Form AC-1030 (sei)) and agreed monthly amount to the bank statement noting correct amount paid to the Supervisor. Also, noted that reports were transmitted timely to the Justice Court Fund.	No relevant findings noted.
➢ Reports to the NYS Department of Motor Vehicles – TSLE&D	Scanned through file of reports for completeness and timely filing.	No relevant findings noted.

Town Clerk

Area	Procedure	Finding
Cash Receipts Book		
Evaluate procedures and controls for the recording of cash receipts for the following:		
➢ Timely bank deposits	1.) Selected 5 days at random within the year. Inspected the Daily Cash Report ensuring prenumbered receipts are being issued upon each transaction and that the fee is appropriate per the fee schedule. Inspected the date of the receipt per the Daily Cash Book Report ensuring receipts are being posted timely and properly to the ledgers and the computer system. Traced the total amount collected each day per the Daily Cash Book Report to the Daily Summary Report ensuring the amounts agreed. 2) Traced the total amount collected for each day to the deposit slip and the bank statement noting timely deposit within 3 business days.	We found 15 out of 25 instances where the receipts were not deposited timely. We considered the third business day after $250 or more was collected to determine timeliness, as per Town Law Section 30 [1-a].
➢ Cash Receipt Book is up-to-date		No relevant findings noted.
➢ Daily Cash Report provides sufficient detail to identify date received, payer, purpose, and amount.		No relevant findings noted.
➢ Receipts are posted timely and properly to ledgers and computer system		We found that someone other than the Town Clerk did not open the mail and record the receipts into the accounting system.
➢ Undeposited receipts are safeguarded	Discussed with Town Clerk and inspected where undeposited receipts are stored ensuring they are properly locked and kept with the appropriate personnel.	No relevant findings noted.
Cash Disbursements		
Evaluate procedures and controls for the recording of cash disbursements in the Cash Disbursement Book for the following:		
➢ Cash Disbursement Book is up-to-date	Selected bank statements for two months and selected all cash disbursements during those months. Also, obtained the check book register and selected five additional checks at random. 1) Inspected supporting documentation for each disbursement, noting amount, payee, and date. 2) Inspected cancelled check noting amount, payee and signature. 3) Traced checks disbursed to the Clerk's Monthly Report.	No relevant findings noted.
➢ Checks are recorded timely		No relevant findings noted.
➢ Payments are made timely		No relevant findings noted.
➢ The Town Clerk signs all checks		No relevant findings noted.
➢ Cancelled check images are returned with bank statement and maintained on file		No relevant findings noted.
➢ Checks are pre-numbered and unused checks are properly safeguarded	Inspected checks noting if they are prenumbered. Discussed with Town Clerk and inspected where check register is stored.	No relevant findings noted.
Bank Reconciliation		
Evaluate procedures and controls for bank reconciliations for the following:	Obtained all bank statements and monthly reconciliations. Selected monthly reconciliations for two months during 2023.	
➢ Bank statement reconciliations to the check registers are performed timely	Inspected to make sure bank reconciliations were completed and done timely.	We found 1 out of 2 instances, where the bank reconciliation was not dated, therefore we were unable to determine timeliness.
➢ Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation	Inspected backup for reconciling items (deposits, outstanding checks).	No relevant findings noted.
➢ Reconciliation is reviewed by someone other than the preparer	Inspected to make sure bank reconciliations were reviewed by someone other than the preparer.	We found that the bank reconciliations are not being reviewed by someone other than the preparer.
➢ Determine that adequate deposit protection exists for deposits that exceed FDIC coverage	Inspected 12/31/2023 collateral statement and bank balances to ensure adequate deposit protection exists for deposits that exceed FDIC coverage.	No relevant findings noted.

Area	Procedure	Finding
Town Clerk		
Reporting		
Evaluate procedures and controls for monthly and annual reporting for the following:		
➢ Monthly reports and payments are made timely to the Town Supervisor and appropriate State Agencies.	1) Selected two months out of the year and inspected the following reports submitted to the appropriate agencies: a) Monthly Report of Marriage Licenses Issued submitted to State Health Department, and b) Dog License Monthly Report submitted to State Agriculture Department. In addition, traced information submitted on the reports to the signed Clerk's Monthly Report. 2) Selected two months and inspected Clerk's Monthly Report verifying that it was submitted to the Town Supervisor in a timely manner. Also, verified that the local share remitted amount agrees to the check cut to the Town Supervisor. Inspected the entire check register, verifying all disbursements to the Town Supervisor as well as State/County agencies.	No relevant findings noted.
➢ Annual reports and payments are made timely to the Town Supervisor and appropriate agencies.		We found that on the October Town Clerk's Report, the amount due to the Town Supervisor was $1,535.50, however, the actual amount paid to the Town Supervisor was $1,564.92.
➢ Reported amounts reconcile to Cash Receipt and Cash Disbursement Books and subsequent monthly reports.		No relevant findings noted.
Other		
➢ Unissued licenses are properly safeguarded	Inquired and observed stocks of unissued licenses.	No relevant findings noted.
➢ Town Clerk revenues are comparable to previous years revenues, significant variances will be investigated further	Inspected the Town Clerk's annual reports from 2022 and 2023.	No relevant findings noted.

Tax Collector

Area	Procedure	Finding
Receipts Book		
Evaluate procedures and controls for the recording of cash receipts in the Cash Receipts Book for the following:	Selected 25 receipts from the Daily Journal at random.	
➢ Timely bank deposits.	1) Traced amount recorded in the daily journal to the amount on the tax stub. If penalties were assessed, verified the journal included the proper allocation of taxes and penalties. Verified that the daily journal reports were up-to-date. Compared date received to date of daily journal to verify receipt was posted in the system in a timely manner. 2) Traced tax receipt into the deposit slip and then traced deposit into bank statement. Verified the date recorded in the system, and the date of deposit to verify timely recording in the system and timely deposit into bank.	We found 7 out of 25 instances where the receipts were not deposited timely. We considered the third business day after $250 or more was collected to determine timeliness, as per Town Law Section 30 [1-a].
➢ Cash Receipt Book is up-to to-date.		No relevant findings noted.
➢ Cash Receipt Book provides sufficient detail to identify date received, payer, purpose, and amount.		No relevant findings noted.
➢ Receipts are posted timely and properly to ledgers and computer system.		No relevant findings noted.
➢ Undeposited receipts are properly safeguarded	Discussed with Tax Collector and inspected where undeposited receipts are stored.	No relevant findings noted.
Cash Disbursements		
Evaluate procedures and controls for the recording of cash disbursements in the Cash Disbursement Book for the following:		
➢ Cash Disbursement Book is up-to-date	We inspected the Tax Collector's check register for 2023 and verified that it is up-to-date. The checking account is balanced to $0 once the final check is submitted to Town Supervisor.	No relevant findings noted.
➢ Checks are recorded timely	1) Inspected check register for the entire year, verifying that the checks were recorded timely. The only payments are for tax overpayments, amounts owed to County, and amounts owed to Town Supervisor. 2) Selected eleven disbursements from the check register, and inspected a copy of the cancelled check image, verifying the recipient, amount, date, and signature of the Town Clerk	No relevant findings noted.
➢ Payments are made timely		No relevant findings noted.
➢ Checks are prenumbered and unused checks are properly safeguarded		No relevant findings noted.
➢ Checks are signed by the Tax Collector or Deputy Tax Collector as well as the Town Supervisor or Deputy Supervisor.		We found that one check was dated subsequently to when it was cashed.
➢ Canceled checks or check images are returned with the bank statement and maintained on file.		No relevant findings noted.
Bank Reconciliation		
Evaluate procedures and controls for bank reconciliations for the following:	Obtained all bank statements and monthly reconciliations. Selected monthly reconciliations for two months for each during 2023.	
➢ Bank statements reconciliation to the check registers are performed timely.	1) Inspected the bank reconciliations to verify that they were both completed accurately and on a timely basis. 2) Inspected the reconciliations with respect to the cash receipts and cash disbursement journals to verify they reconcile, and inspected supporting documentation for reconciling items. 3) Inspected the bank reconciliations to verify they were being reviewed by another individual separate from the individual performing the reconciliation. 4) Discussed the reconciliation procedures with Town personnel.	No relevant findings noted.
➢ Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation.		No relevant findings noted.
➢ Reconciliation is inspected by someone other than the preparer.		We found that the bank reconciliations are not being reviewed by someone other than the preparer.
➢ Reconciliation of account balance at end of tax collection period. Amount should be reconciled to $0.00.	Inspected bank statements for the periods ending February 28, 2023 and April 30, 2023 for the checking account.	No relevant findings noted.

Area	Procedure	Finding
	Tax Collector	
Reporting		
Evaluate procedures and controls for Tax Collector reporting for the following:		
➢ Timely reporting and payments of tax collected to Town Supervisor.	1) Inspected Town and County Tax Collection Reconciliation, verifying total amount paid to Town Supervisor. 2) We also inspected the check register, verifying date of check was immediately following the date when appropriate funds accumulated in the account.	No relevant findings noted.
➢ Timely reporting and payments of tax collected to County Treasurer.	1) Inspected Town and County Tax Collection Reconciliation, verifying final balance paid to the County and amount previously paid. 2) We inspected the check register and scanned images of cleared checks, verifying that payments were made timely, when sufficient funds accumulated in the account.	No relevant findings noted.
➢ Reported amounts reconcile to Cash Receipt and Cash Disbursement Books and subsequent monthly reports.	Inspected check register and Tax Collector's reports.	Although reconciliations are performed monthly, there is no formal report that is generated for review by the Supervisor or Town Board.
Other		
Evaluate procedures and controls for the following other items:		
➢ Tax collector is accurately accounting for their own tax assessment activity.	Inspected Tax Collector's tax payment and traced it through the system, verifying date received, no penalties assessed as it was paid on time.	No relevant findings noted.
➢ Penalties and interest are assessed and collected accurately and timely.	We selected 25 receipts from the Daily Journal and inspected date received to verify penalties were appropriately assessed and collected.	No relevant findings noted.
➢ Tax collector is adequately bonded in accordance with Town Law.	Inspected policy noting that Tax Collector is bonded for $500,000.	No relevant findings noted.