

RESOLUTION APPROVING AUDIT OF TOWN SUPERVISOR

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

Whereas the Town has decided to complete the audit themselves,

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

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

NOW THEREFORE BE IT RESOLVED:

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

<u>Board Member</u>	<u>Conclusion</u>
Thomas DiMezza	
Mary Maines	
Ronald DiCaprio	
David Thibodeau	

Sponsored by:  
Seconded by:  
ADOPTED

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

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

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

**TOWN OF AMSTERDAM**

**CHECKLIST FOR REVIEW OF CHIEF FISCAL OFFICER**  
**Thomas P. DiMezza**

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

**Review Performed by: Town Board**

**Date: June 19, 2024**

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

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

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)?

Cash Reconciliations

YES NO

- Are bank accounts reconciled? \_\_\_\_\_
- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
 Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_
- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

Other Concerns

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_
- Are receivable control accounts maintained? \_\_\_\_\_
- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

Invest Records

- Is an investment record maintained? \_\_\_\_\_
- Is the record complete and up-to-date? \_\_\_\_\_

**Indebtedness Records**

YES NO

(This record may be maintained by the Clerk)

- Is an indebtedness register maintained? \_\_\_\_\_
- Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

YES NO

- Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

YES NO

- Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

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

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)?

Cash Reconciliations

YES NO

- Are bank accounts reconciled? \_\_\_\_\_
- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
 Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_
- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

Other Concerns

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_
- Are receivable control accounts maintained? \_\_\_\_\_
- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

Invest Records

- Is an investment record maintained? \_\_\_\_\_
- Is the record complete and up-to-date? \_\_\_\_\_



Indebtedness Records

YES NO

(This record may be maintained by the Clerk)

- Is an indebtedness register maintained? \_\_\_\_\_
- Is the register complete and up-to-date? \_\_\_\_\_

Interim Financial Reports

YES NO

- Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- Are the reports distributed to the board and dept. heads? \_\_\_\_\_

Payrolls

YES NO

- Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- Is leave time accounted for? \_\_\_\_\_

Comments and Conclusions

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

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

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)? \_\_\_\_\_

Cash Reconciliations

YES NO

- Are bank accounts reconciled? \_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:

Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_

- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

Other Concerns

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_

- Are receivable control accounts maintained? \_\_\_\_\_

- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

Invest Records

- Is an investment record maintained? \_\_\_\_\_

- Is the record complete and up-to-date? \_\_\_\_\_

**Indebtedness Records**

**YES NO**

(This record may be maintained by the Clerk)

- o Is an indebtedness register maintained? \_\_\_\_\_
- o Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

**YES NO**

- o Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- o Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

**YES NO**

- o Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- o Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- o Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

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

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)? \_\_\_\_\_

**Cash Reconciliations**

YES NO

- Are bank accounts reconciled? \_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_
- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

**Other Concerns**

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_
- Are receivable control accounts maintained? \_\_\_\_\_
- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

**Invest Records**

- Is an investment record maintained? \_\_\_\_\_
- Is the record complete and up-to-date? \_\_\_\_\_

**Indebtedness Records**

YES NO

(This record may be maintained by the Clerk)

- Is an indebtedness register maintained? \_\_\_\_\_
- Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

YES NO

- Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

YES NO

- Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

**Cash Receipts Book**

**YES NO**

- Is the cash receipts book maintained up-to-date? \_\_\_\_\_ \_\_\_\_\_
- Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")? \_\_\_\_\_ \_\_\_\_\_
- Are deposits identified? \_\_\_\_\_ \_\_\_\_\_
- Do deposit amounts agree with cash receipt amounts? \_\_\_\_\_ \_\_\_\_\_
- Are deposits made timely? \_\_\_\_\_ \_\_\_\_\_
- Are duplicate deposit slips kept? \_\_\_\_\_ \_\_\_\_\_
- Are deposits recorded up-to-date? \_\_\_\_\_ \_\_\_\_\_

**Last Recorded Deposit:      Date                      Amount**  
\_\_\_\_\_                      \_\_\_\_\_

- Is the receipt book totaled and summarized at the end of each month? \_\_\_\_\_ \_\_\_\_\_

**Cash Disbursements Book**

**YES NO**

- Is a cash disbursements book maintained up-to-date? \_\_\_\_\_ \_\_\_\_\_
- Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls? \_\_\_\_\_ \_\_\_\_\_
- Are the pre-numbered checks used for all disbursements other than petty cash? \_\_\_\_\_ \_\_\_\_\_
- Are all checks signed by the Chief Fiscal Officer? \_\_\_\_\_ \_\_\_\_\_
- Are all canceled checks or check images returned with bank statements and maintained on file? \_\_\_\_\_ \_\_\_\_\_
- Are all unused checks properly controlled? \_\_\_\_\_ \_\_\_\_\_
- Is the cash disbursement book summarized and footed? \_\_\_\_\_ \_\_\_\_\_



YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)? \_\_\_\_\_

Cash Reconciliations

YES NO

- Are bank accounts reconciled? \_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_

- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

Other Concerns

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_

- Are receivable control accounts maintained? \_\_\_\_\_

- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

Invest Records

- Is an investment record maintained? \_\_\_\_\_

- Is the record complete and up-to-date? \_\_\_\_\_

**Indebtedness Records**

YES NO

(This record may be maintained by the Clerk)

- Is an indebtedness register maintained? \_\_\_\_\_
- Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

YES NO

- Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

YES NO

- Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

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

YES NO

- Are checks recorded up-to-date?

\_\_\_\_\_

\_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)?

**Cash Reconciliations**

YES NO

- Are bank accounts reconciled?

\_\_\_\_\_

\_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received?

\_\_\_\_\_

\_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:

Date Performed

Month Ending

\_\_\_\_\_

\_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash?
- Does the reconciled bank balance agree with cash balance recorded in the accounting records?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Other Concerns**

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report?

\_\_\_\_\_

\_\_\_\_\_

- Are receivable control accounts maintained?

\_\_\_\_\_

\_\_\_\_\_

- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records?

\_\_\_\_\_

\_\_\_\_\_

**Invest Records**

- Is an investment record maintained?

\_\_\_\_\_

\_\_\_\_\_

- Is the record complete and up-to-date?

\_\_\_\_\_

\_\_\_\_\_

**Indebtedness Records**

YES NO

(This record may be maintained by the Clerk)

- Is an indebtedness register maintained? \_\_\_\_\_
- Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

YES NO

- Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

YES NO

- Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

<b>Cash Receipts Book</b>	<b>YES</b>	<b>NO</b>
<ul style="list-style-type: none"> <li>○ Is the cash receipts book maintained up-to-date? _____</li> <li>○ Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")? _____</li> <li>○ Are deposits identified? _____</li> <li>○ Do deposit amounts agree with cash receipt amounts? _____</li> <li>○ Are deposits made timely? _____</li> <li>○ Are duplicate deposit slips kept? _____</li> <li>○ Are deposits recorded up-to-date? _____</li> </ul>		
<b>Last Recorded Deposit:</b>	<b>Date</b>	<b>Amount</b>
_____	_____	_____
<ul style="list-style-type: none"> <li>○ Is the receipt book totaled and summarized at the end of each month? _____</li> </ul>		
<b>Cash Disbursements Book</b>	<b>YES</b>	<b>NO</b>
<ul style="list-style-type: none"> <li>○ Is a cash disbursements book maintained up-to-date? _____</li> <li>○ Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls? _____</li> <li>○ Are the pre-numbered checks used for all disbursements other than petty cash? _____</li> <li>○ Are all checks signed by the Chief Fiscal Officer? _____</li> <li>○ Are all canceled checks or check images returned with bank statements and maintained on file? _____</li> <li>○ Are all unused checks properly controlled? _____</li> <li>○ Is the cash disbursement book summarized and footed? _____</li> </ul>		

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)? \_\_\_\_\_

**Cash Reconciliations**

YES NO

- Are bank accounts reconciled? \_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_

- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

**Other Concerns**

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_

- Are receivable control accounts maintained? \_\_\_\_\_

- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

**Invest Records**

- Is an investment record maintained? \_\_\_\_\_

- Is the record complete and up-to-date? \_\_\_\_\_

**Indebtedness Records**

YES NO

(This record may be maintained by the Clerk)

- o Is an indebtedness register maintained? \_\_\_\_\_
- o Is the register complete and up-to-date? \_\_\_\_\_

**Interim Financial Reports**

YES NO

- o Are interim reports prepared (budget/actual; trial balances, etc)? \_\_\_\_\_
- o Are the reports distributed to the board and dept. heads? \_\_\_\_\_

**Payrolls**

YES NO

- o Are payrolls certified/approved by the appropriate official? \_\_\_\_\_
- o Are pay rates in accordance with union contracts or board resolution? \_\_\_\_\_
- o Is leave time accounted for? \_\_\_\_\_

**Comments and Conclusions**

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

<b>Cash Receipts Book</b>	<b>YES</b>	<b>NO</b>
<ul style="list-style-type: none"> <li>○ Is the cash receipts book maintained up-to-date? <span style="float: right;">_____</span></li> <li>○ Is the cash receipts book maintained in a manner sufficient to identify the date received, payer, purpose and the amount (either individually or totals referenced to subsidiary receipt records, e.g. "water rents")? <span style="float: right;">_____</span></li> <li>○ Are deposits identified? <span style="float: right;">_____</span></li> <li>○ Do deposit amounts agree with cash receipt amounts? <span style="float: right;">_____</span></li> <li>○ Are deposits made timely? <span style="float: right;">_____</span></li> <li>○ Are duplicate deposit slips kept? <span style="float: right;">_____</span></li> <li>○ Are deposits recorded up-to-date? <span style="float: right;">_____</span></li> </ul>		
<b>Last Recorded Deposit:</b>	<b>Date</b> _____	<b>Amount</b> _____
<ul style="list-style-type: none"> <li>○ Is the receipt book totaled and summarized at the end of each month? <span style="float: right;">_____</span></li> </ul>		
 <b>Cash Disbursements Book</b>	 <b>YES</b>	 <b>NO</b>
<ul style="list-style-type: none"> <li>○ Is a cash disbursements book maintained up-to-date? <span style="float: right;">_____</span></li> <li>○ Is the cash disbursements book maintained in a manner sufficient to identify the amounts disbursed either individually or are totals referenced to abstracts or payrolls? <span style="float: right;">_____</span></li> <li>○ Are the pre-numbered checks used for all disbursements other than petty cash? <span style="float: right;">_____</span></li> <li>○ Are all checks signed by the Chief Fiscal Officer? <span style="float: right;">_____</span></li> <li>○ Are all canceled checks or check images returned with bank statements and maintained on file? <span style="float: right;">_____</span></li> <li>○ Are all unused checks properly controlled? <span style="float: right;">_____</span></li> <li>○ Is the cash disbursement book summarized and footed? <span style="float: right;">_____</span></li> </ul>		

YES NO

- Are checks recorded up-to-date? \_\_\_\_\_

Last Recorded Check#: \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

- Are payments supported by appropriate documentation (compare a sample of disbursements with supporting documentation)?

**Cash Reconciliations**

YES NO

- Are bank accounts reconciled? \_\_\_\_\_

- Is the reconciliation performed timely after the bank statement is received? \_\_\_\_\_

Last Bank Reconciliation for Each Bank Account:  
Date Performed \_\_\_\_\_ Month Ending \_\_\_\_\_

- Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipt or disbursement book or receiving or disbursing cash? \_\_\_\_\_
- Does the reconciled bank balance agree with cash balance recorded in the accounting records? \_\_\_\_\_

**Other Concerns**

YES NO

- Does total year-end recorded cash agree with that reported in the annual financial report? \_\_\_\_\_
- Are receivable control accounts maintained? \_\_\_\_\_
- Is there indication that the receivable control accounts are Reconciled to the detail subsidiary records? \_\_\_\_\_

**Invest Records**

- Is an investment record maintained? \_\_\_\_\_
- Is the record complete and up-to-date? \_\_\_\_\_