

**MINUTES OF THE ANNUAL YEAR END AUDIT
MEETING OF THE TOWN BOARD OF THE TOWN
OF NEW LEBANON HELD ON JANUARY 19, 2023**

Present: Tistrya Houghtling, Supervisor
Marianna Anthonisen, Councilmember
Britt Buckenroth, Councilmember
Deborah Gordon, Councilmember
John Trainor, Councilmember

Recording Secretary: Ashley Saviano, Deputy Town Clerk

Absent: Marsha "Marcie" Robertson, Town Clerk

Others Present: Cissy Hernandez, Building Dept. Admin. /ZEO
Jeff Hattat, CEO
Tammie Darcy, Tax Collector
Jack Nevers, Town Justice
Samantha Long, Court Clerk

CALL TO ORDER:

The meeting was called to order at 5:00 p.m. by Supervisor Houghtling. The meeting was held in person at the New Lebanon Town Hall, 14755 State Route 22 North, New Lebanon, NY 12125.

Deputy Town Clerk Saviano read the following notice:

PUBLIC NOTICE
ANNUAL AUDIT
TOWN OF NEW LEBANON
COUNTY OF COLUMBIA
STATE OF NEW YORK

PLEASE TAKE NOTICE that the Town Board of the Town of New Lebanon has scheduled the 2022 Annual Audit of the books for Thursday, January 19th 2023 at 5:00pm to be held at the New Lebanon Town Hall, 14755 State Route 22, New Lebanon, NY, 12125. The New Lebanon Town Board will meet to conduct the annual audit of the books of the Justice Court, the Chief Fiscal Officer, the Tax Collector, the Town Clerk, and the Building Department.

By order of the New Lebanon Town Board,
Marcie Robertson
Town Clerk
12/30/2022

AUDIT OF BOOKS:

Building and Planning Department:

The books of the Building and Planning Department, Cissy Hernandez, were audited and found to be in order. The audit report is on file in the office of the Town Clerk.

Justice Court:

The books of the Justice Court, Judge Jack Nevers and Judge Jessica Byrne, were audited and found to be in order with the exception of the following comments; there were four late OSC submissions, the Judges have corrected this by switching court nights, Judge Byrne uploads Judge Nevers reports and now she comes in the 1st and 2nd Thursday's so she can upload them sooner. The audit report is on file in the office of the Town Clerk.

Town Clerk:

Supervisor Houghtling stated that if anyone remembers, there are two things on the CFO's that are actually done in the Town Clerk's office. They are the indebtedness record and the property inventory records. Supervisor Houghtling stated that last year they didn't realize until they were performing the audit, so they photo copied it and added it to the Town Clerk's and marked on the CFO's that it wasn't done by her office. No one remembered to incorporate it into the Town Clerk's audit.

During the audit, it was noted that the Town Clerk had balanced some of the checking statements and had backdated the date that they were done to within a week of receiving them.

The Town Clerk was absent from the audit due to being home sick. The board called the Town Clerk to discuss over the phone. Supervisor Houghtling stated that when the Town Clerk asked the day before for the bank statements and the check register to go home to be reconciled, there was a red flag for her because the one she would have been doing would have been December of 2022, which is really a January audit. She stated that in looking at the checkbook all of the reconciliations were done on time in the month that they were in. The Supervisor stated that she asked the Deputy Town Clerk that when she sent the book home if everything was done up until just the January one dated yesterday. The Deputy Town Clerk responded that it was not. The Supervisor asked the Deputy Town Clerk what was the last date done and the Deputy Town Clerk answered with July. The Supervisor asked the Town Clerk if when she did the reconciliation on the 18th, did she do August through December and backdate them as if they were done in the month received.

The Town Clerk responded that she did reconcile the statements visually when they came in originally but did not write those dates on the statements at that time. The Supervisor questioned the Town Clerk on how she knew what date she originally did them and the Town Clerk responded that she knew she did them within a week of receiving them and estimated that date.

The Supervisor stated that this is not okay, that they should have been dated the 18th when the Town Clerk actually checked everything off. This was all notated on the audit.

The Supervisor explained the addition of the inventory to the Town Clerk's audit. At last year's audit it was realized that this item was listed on the CFO's audit form and should be on the Town Clerk's audit form. At last year's audit it was noted that it was not up to date and was noted on the audit to update fixed asset inventories on an annual basis. This was not done for 2022. These inventories are maintained but not up to date. The Town Clerk needs to get updated inventories from all departments.

The books of the Town Clerk, Marcie Robertson, were audited and found to be in order with the exception of the following: bank reconciliations are not being done monthly as required and dates of reconciliations were admittedly made up and six months' worth were done the day before the audit and it was noted on the audit that two years in a row the inventories were not up to date, they must be maintained annually. The audit report is on file in the office of the Town Clerk.

Tax Collector:

The books of the Tax Collector, Tamara Darcy, were audited and found to be in order. The audit report is on file in the office of the Town Clerk.

Assessor:

Supervisor Houghtling stated that all the Assessor has for her to check is the \$30.00 in petty cash. The Assessor didn't want to come in for it, so the Supervisor stated that she verified it, and signed the audit form. The Supervisor asked the other Town Board members if they didn't mind just signing the audit form. The Supervisor stated that the Assessor asked going into next year to not have any petty cash. The Supervisor stated that the Assessor is going to get her receipt reimbursement back so the Assessor's petty cash is back to \$30.00 and then the Town Board will do a resolution that removes the petty cash from the Assessor's office. The petty cash of the Assessor, Kimberly Smith, was counted and found to be in order by Supervisor Houghtling. The audit report is on file in the office of the Town Clerk.

Chief Fiscal Officer:

The books of the Chief Fiscal Officers, Tistrya Houghtling, were audited and found to be in order. The audit report is on file in the office of the Town Clerk.

A motion was made by Supervisor Houghtling, seconded by Councilmember Anthonisen and approved unanimously to document in the minutes that each of the judges had four late filings for their reports to the Justice Court Fund however they acknowledged that they did create a new system for 2023 that will make their reports timely and to notate in the minutes that on the Town Clerk's audit two years in a row the inventories were not up to date and they must be maintained annually and that the bank reconciliations are not being done monthly as required, this is very important to oversee town money and the dates of reconciliation were admittedly made up on six months' worth that were done the day before the audit, it is very concerning to the Town Board that documents were falsified, this can never be done again.

ADJOURNMENT:

A motion was made by Councilmember Trainor to adjourn the meeting at 7:00p.m. The motion was seconded by Supervisor Houghtling.

Councilmember Trainor left at 7:00pm right after the motion was made but before the roll call took place.

Roll Call Vote:

Councilmember Buckenroth -	Aye
Councilmember Gordon -	Aye
Supervisor Houghtling -	Aye
Councilmember Trainor -	Absent
Councilmember Anthonisen -	Aye

Respectfully submitted,

Marcie Robertson
New Lebanon Town Clerk

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