Town of Windsor, County of Broome, State of New York
A Resolution Acknowledging that an Examination of the Chief Fiscal Officer's Records was Conducted Resolution # 7-2026

PRESENT: **Supervisor Timothy Harting**
Deputy Supervisor Eric Beavers
Council Member Gary M. Hupman
Council Member James Conrad
Council Member Matthew Hartwell

At a Regular Meeting of the Town of Windsor Town Board, held at the Town Hall on the 11th day of February, 2026, the following resolution was:

OFFERED BY:
SECONDED BY:

WHEREAS, Town Law Section 123 requires each town officer and employee who received or disbursed any moneys in the previous fiscal year shall account with the town board for such moneys and shall produce all supporting books, records, receipts, warrants, vouchers, and cancelled checks or check images as authorized by General Municipal Law Section 99-b.

WHEREAS, On or about the 22nd day of January, 2026, the Chief Fiscal Officer of the Town of Windsor presented his records and docket to the auditing board of the Town of Windsor.

WHEREAS, On or about the 22nd day of January, 2026, the auditing board of the Town of Windsor duly examined the records and docket of the Chief Fiscal Officer of the Town of Windsor, for the timeframe of January 1, 2025 to December 31, 2025.

WHEREAS, the auditing board of the Town of Windsor found no issues during its examination.

NOW, THEREFORE, this 11th day of February, 2026,

BE IT RESOLVED by the Town Board of the Town of Windsor, as follows:

RESOLVED, The Town Board acknowledges that the required examination of the Chief Fiscal Officer's books was conducted and that no issues were identified during the examination.

RESOLVED, this resolution shall take effect immediately.

CERTIFICATION

I, Elizabeth Pfister, do hereby certify that I am the Town Clerk of the Town of Windsor and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Windsor at a meeting thereof held at the Windsor Town Hall, 124 Main Street, Windsor, NY on the 11th day of February, 2026. Said resolution was adopted by the following vote:

Supervisor Timothy Harting	Voted -
Deputy Supervisor Eric Beavers	Voted -
Council Member Gary M. Hupman	Voted -
Council Member James Conrad	Voted -
Council Member Matthew Hartwell	Voted -

Motion
Resolution Adopted:

_____
Elizabeth Pfister Town Clerk, Town of Windsor

Checklist for Review of Chief Fiscal Officer's Records

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

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date?	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☑	☐
Are un-deposited cash receipts safeguarded?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date* 12-29-25 *Amount* $423.00	☑	☐
Is the cash receipts journal totaled and summarized monthly?	☑	☐

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☑	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☑	☐
Are all checks signed by the chief fiscal officer and co-signed if required? ~~N/A~~	☑	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer? N/A	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☑	☐
Are all unused checks properly controlled (blank check stock)?	☑	☐
Are checks recorded up-to-date? *Last Recorded Check:* # 10360 *Date* 12-11-25 *Amount* 28,706.56	☑	☐
Is the cash disbursements journal totaled and summarized monthly?	☑	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☑	☐

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Cash Reconciliations	**YES**	**NO**
Are bank accounts reconciled? *By Whom?* Kristine Breeding *How Often?* monthly *Who Reviews/Verifies Them?* Tim Harding	☑	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	☐	☑
Is the bank reconciliation performed timely after the bank statement is received?	☑	☐
Are reconciliations documented and available for review?	☑	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☑	☐

Last Bank Reconciliation for Each Bank Account

Bank Account	Date Performed	Month Ending
1671	01-06-2026	12-31-2025
3972	01-06-2026	12-31-2025
1.2	"	"
6077	"	"
3999	"	"

Receivables	**YES**	**NO**
Are receivable control accounts maintained? N/A	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records? N/A	☐	☐

Investment Records	**YES**	**NO**
Is an investment record maintained?	☑	☐
Is the record complete and up-to-date?	☑	☐

Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☑	☐

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Indebtedness Records *(This record is maintained by the clerk in certain local governments)*	**YES**	**NO**
Is an indebtedness register maintained?	☑	☐
Is the register complete and up-to-date?	☑	☐

Property Records	**YES**	**NO**
Are property records maintained?	☑	☐
Are the records up-to-date?	☑	☐
Are all fixed assets included in the records?	☑	☐
Are physical inventories taken and compared to the records?	☑	☐

Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☑	☐
Are the reports distributed to the governing board and department heads?	☑	☐
Does total year-end recorded cash agree with that reported in the annual financial report?	☑	☐

Payrolls	**YES**	**NO**
Are payrolls certified/approved by the appropriate official?	☑	☐
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	☑	☐
Is leave time accounted for?	☑	☐

Comments and Conclusions

Matthew Hartwell 1/22/26

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers

Adequate accounting records and effective procedures need to be in place to properly account for and report financial activities of the local government or school district. Although most local governments and school districts maintain their accounting records electronically, the requirements are the same. Governing boards should familiarize themselves with the chief fiscal officer's recordkeeping system, whether maintained manually or electronically, before attempting to review the records. Some basic and essential record keeping and reporting requirements include the following:

1. Maintain official bank accounts in designated depositories.

Checklist for Review of Chief Fiscal Officer's Records

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

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Are un-deposited cash receipts safeguarded?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date* 12/29/25 *Amount* $423.00	☑	☐
Is the cash receipts journal totaled and summarized monthly?	☑	☐

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☑	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☑	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☑	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer? N/A	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☑	☐
Are all unused checks properly controlled (blank check stock)?	☑	☐
Are checks recorded up-to-date? *Last Recorded Check: #* 1036 *Date* 12/11/25 *Amount* 28,706.56	☑	☐
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Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

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Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☑	☐
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Comments and Conclusions

Guy Hyman 1/22/25

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