

Village of Owego Board of Trustees Meeting

A special meeting was held on Monday, September 28, 2015 at 6:30 pm at 20 Elm Street, Owego, New York, 13827. The following people were in attendance:

Mayor:	Kevin Millar
Trustees:	Earl Hartman
	Rob Manville
	Steve May
	Phoebe Morris
	Mike Phelps
Clerk-Treasurer:	Rod Marchewka
Village Attorney:	Robert McKertich
Fire Chief:	Dan Gavin
Absent:	Jenny Ceccherelli

Insert "A" – Sign In Sheet.

The purpose of the meeting is to respond to the State Audit with a Letter of Recommendations from the Village.

Review of proposed Recommendations, discussed CAP letter – revised and updated.

**Motion** by Trustee May, seconded by Trustee Morris, to approve the State Audit Response (CAP) as follows:

**Unit Name:** Village of Owego  
**Audit Report Title:** Clerk-Treasurer's Office and Parking Tickets  
**Audit Report Number:** 2015M-30

**For each recommendation included in the audit report, the following is our corrective actions taken or proposed.**

**Clerk – Treasurer's Office**

**Audit recommendation:** Maintain separate accounting records and disbursement accounts for each fund.

**Implementation Plan of Action:** Chart of accounts is to be expanded to provide fund balances for each fund with corresponding cash and other asset accounts, liabilities, revenues and expenditures to be included in each fund. After Board review any funds deemed to be unnecessary will be closed and any resources will be transferred for use for other necessary purposes.

**Implementation Date:** October 1 2015

**Person Responsible or Implementation:** Clerk – Treasurer

**Audit Recommendation:** Reconcile all cash balances in the accounting records to bank balances monthly and maintain written documentation of the reconciliations.

**Implementation Plan of Action:** Bank statements will be received by and reviewed by the Clerk – Treasurer. Within 30 days all bank accounts are to be reconciled by the staff bookkeeper or

**account clerk. Bank reconciliations will be initiated and dated. Clerk – Treasurer will review, initial and date the reconciliation within the same 30 day period. Any other “reconciling items” will be fully explained and resolved. Bank accounts that have been closed will be written off the general ledger accounts after investigation as to the circumstances surrounding the closing of the accounts. The board will receive copies of the bank reconciliations with the “Bank Statement Balances Report” which is already being provided to the board on a monthly basis by the Clerk/ Treasurer’s Office. All cash balances will be compared. Any discrepancies will be investigated by the board.**

**Implementation Date: October 1, 2015**

**Person Responsible for Implementation: Clerk – Treasurer**

**Audit Recommendation: Ensure that the AUD is filed with OSC within the required timeframe.**

**Implementation Plan of Action: See Audit Recommendation relating to board providing annual audit.**

**Audit Recommendation: Evaluate and, where practicable, assign duties and responsibilities to provide for proper segregation of duties. Where it is not practicable to segregate duties, the Clerk-Treasurer should provide sufficient compensating controls, such as increased oversight.**

**Implementation Plan of Action: The Clerk – Treasurer will review all checks prepared. Payroll Clerk will no longer have signature authority on payroll checks. Clerk – Treasurer or Mayor will sign all payroll checks. Clerk – Treasurer will review employee time sheets and compare with payroll checks to be signed. All withdrawals and bank transfers will now be effected by Clerk – Treasurer.**

**Implementation Date: October 1 2015**

**Person Responsible for Implementation: Clerk – Treasurer**

#### **Village Board**

**Audit Recommendation: Audit, or provide for an annual audit of, the Village’s financial records within the required timeframe.**

**Implementation Plan of Action: The board will establish an audit committee with the Clerk – Treasurer reporting to the committee and board on the status of the AUD and the accounting records necessary for the village financial audit. This committee will meet with the village audit firm on scheduling of audit engagement and information required by auditors. Deadlines for the audit process will also be set.**

**Implementation Date: November 1, 2015**

**Person Responsible for Implementation: Village Clerk, Mayor, Finance Commissioner**

#### **Parking Tickets**

##### **Justices**

**Audit Recommendations: Account for all parking tickets issued, voided, paid or left unpaid to establish accountability. Ensure that all parking ticket records maintained by the court are accurate.**

**Implementation Plan of Action: OPD and DPW/Codes shall file a listing monthly of all tickets issued with the Village Clerk. The appointed court clerk shall file with the Village Clerk monthly an accounting of the status of all tickets OPD, DPW/Codes has issued. Notices will be sent by the court for unpaid parking tickets per local law. This will help enforce collection and assist in detection of possible errors and/ or omissions. There will be periodic independent ticket inventories**

**performed by the Clerk – Treasurer’s Office with any unaccounted tickets being investigated for accountability.**

**In addition – there will be an independent review of the court clerks bank reconciliations by the Clerk – Treasurer’s Office. Late fees waived by the court will require proper documentation.**

**Implementation Date: January 1, 2016**

**Person responsible for Implementation: Village Board**

**Audit Recommendation: Implement Board – adopted policies and procedures for the collection and enforcement of unpaid parking tickets.**

**Implementation Plan of Action: The Board feels the procedures described above when implemented will have a significant effect on the collection and accountability of the parking tickets.**

**Implementation Date: January 1, 2016**

**Person Responsible for Implementation: Village Board**

**Village Board**

**Audit Recommendation: Consider acquiring additional software to assist the Court Clerk in the tracking and enforcement of parking tickets.**

**Implementation Plan of Action: The Court Clerk will present the Village Board with three competing software programs that could assist in the tracking and enforcement of parking tickets.**

**Implementation Date: January 1, 2016**

**Person Responsible for Implementation: Village Board**

**Audit Recommendation: Adopt policies and procedures for the collection and enforcement of unpaid parking tickets.**

**Implementation Plan of Action: See above Plans of Implementation - New procedures added in conjunction with software addition.**

**Implementation Date: January 1, 2016**

**Person Responsible for Implementation: Village Board**

**Thank you in advance for your kind guidance in this matter.**

**Signed:**

<b>Name</b>	<b>Date</b>
<b>Title</b>	

**Roll Call Vote: Trustee Hartman, Trustee Manville, Trustee May, Trustee Morris, Trustee Phelps, and Mayor Millar voted aye.**

**Motion Carried 6-0**

Meeting adjourned at 7:05 pm