S T A T E O F N E W Y O R K

2872

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

Introduced by M. of A. CALHOUN, KOLB, RABBITT, SAYWARD, THIELE -- read once and referred to the Committee on Local Governments

AN ACT to amend the town law, in relation to permitting town boards to complete the annual accounting within sixty days after the close of the town's fiscal year

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 1 of section 62 of the town law, as amended by chapter 358 of the laws of 1973, is amended to read as follows:

1. The town board of every town shall [meet on or before the twentieth day of January in each year for the purpose of making] PRODUCE WITHIN SIXTY DAYS AFTER THE CLOSE OF THE TOWN'S FISCAL YEAR the annual accounting by town officers and employees as required by section one hundred twenty-three of this chapter. [The requirement for the annual accounting shall not apply to a town having a town comptroller, nor to a town which, prior to the twentieth day of January, shall have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within sixty days after the close of the town's fiscal year.]

S 2. Section 123 of the town law, as amended by chapter 140 of the laws of 1996, is amended to read as follows:

S 123. Annual accounting by town officers and employees. [On or before the twentieth day of January each] EACH person, who as a town officer or employee 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 section ninety-nine-b of the general municipal law WITHIN SIXTY DAYS AFTER THE CLOSE OF THE TOWN'S FISCAL YEAR. No member of the town board shall sit as such when any account in which he OR SHE is interested is being audited.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD02841-01-1

In addition, the town board shall examine the criminal and civil dockets of each town justice and shall cause to be entered in the minutes of its proceedings that such dockets have been duly examined and that the fines and fees therein shown to have been collected have been turned over to the proper officials as required by law.

Each town officer and employee, except a town justice, at the time of submitting his OR HER books and records, shall file with the town board a statement in writing showing his OR HER receipts and disbursements for the fiscal year. Such statement shall be in detail and shall be entered in the minutes of the meeting by the town clerk.

[The provisions of this section requiring an annual accounting and the submission of books and records by all town officers and employees to the town board shall not apply to a town having a town comptroller, nor to a town which, prior to the twentieth day of January, shall have engaged the services of a certified public accountant or public accountant to make an annual audit to be completed within sixty days after the close of the town's fiscal year.]

Notwithstanding anything [herein] contained IN THIS SECTION, the town board, at any time, may require any town officer or employee to submit to the board or to such certified public accountant or public accountant for examination his OR HER books, dockets, records, receipts, warrants, vouchers and cancelled checks or check images as authorized by section ninety-nine-b of the general municipal law.

S 3. This act shall take effect immediately.