§ 123. Annual accounting by town officers and employees. On or before the twentieth day of January 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. No member of the town board shall sit as such when any account in which he is interested is being audited.

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 books and records, shall file with the town board a statement in writing showing his 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, 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 books, dockets, records, receipts, warrants, vouchers and cancelled checks or check images as authorized by section ninety-nine-b of the general municipal law.