

Village of Chittenango

Cash Receipt Auditing Procedures

(10 2023)

A. Auditor{s}

1. Review the cash receipts Book for a selected date during audit period. The Receipts Book records all payments/fees made to the Village each day.

B. Auditors complete the Receipt Book procedure checklist- Ex. B-1

Receipt Book Auditing Checklist B-1

A. Request from the Clerk or Deputy Clerk the collected receipts for a date from the audit quarter. date 12/26/25 (DATE OF DEPOSIT)

yes no Did the receipts contain the received amount, name of the person making the payment and purpose or account #?

yes no Are payments collected and put into the blue bag and kept in drawer until deposit?

B. Review the recorded receipts for the day

yes no Do the totals for the dates listed in the Receipt Book match the amount indicated in the printed report? Does the calculator tape match the amounts listed in the printed report? yes no

C. Bank Deposit

yes no Does the deposit ticket dates and amounts match the dates and amounts on the calculator tape attached to cash receipts for the same date?

yes no Does the Bank Receipt match the Deposit receipt?

yes no Was the deposit made at the end of the week? Enter Date of last deposit
12/19/2025

D. Bank Reconciliation

yes no Does the matching date on the Reconciliation Report indicate the same amount and date as the Bank Deposit Receipt? Enter date of deposit receipt 12/26/2025

Date of Audit FEB 20 2026

Auditors Signature  

Village of Chittenango

(10 2021)

Sewer Payment Auditing Procedure

A. Auditor{s} 1. Request the Village Clerk or Deputy Clerk pull all of the sewer receipts, the Sewer Journal and the Bank Deposit Slip for the date selected by the auditors for the quarter being audited.

B. Auditors complete the Sewer Payment Procedure checklist- Ex. A-1

C. Auditors sign off that the date and recorded amounts were entered correctly.

A1

A. Auditors ask the Clerk or Deputy Clerk to pull collected sewer payment stubs from a particular date from the quarter being audited. Date selected 10-20-25

yes no Is the payment stub dated and stamped 'paid'? Is the amount received indicated on the payment stub? Is the printed amount received circled?

yes no Is the payment method indicated - cash or check with check # indicated

yes no Are all payment stubs batched together with an itemized calculator tape attached

B. Review the printout of the Sewer Journal Applied Payments for the same date.

yes no Have the payments been applied to the correct accounts?

yes no Do the totals for the date on the Sewer Journal printout match the calculator tape attached to the payment stubs?

C. Bank Deposit

yes no Does the bank deposit ticket amount match the amount on the calculator tape attached to the sewer payment stubs?

yes no Does the Bank Receipt match the Deposit receipt?

D. Bank Reconciliation

yes no Does the date and the amount on the Bank Statement match the Bank Deposit Receipt?

Date of Audit 2/20/26

Auditors Signatures *M. K. [Signature]*

Payroll Auditing Checklist

C-1

A. Auditors will request from the Clerk or Deputy Clerk a timecard bundle from the quarter currently being audited. In the Payroll Binder locate the date of the time card bundle selected. (By the date on the payroll check) Check the hard copies of the submitted hours from the timecard bundle.

Date range selected for audit 10/1/25 - 12/31/25

yes no Is the hard copy of the submitted hours signed by a supervisor or Dept. Head?

yes no Do the hours submitted on the hard copy match those recorded for the employee in the Payroll Report for same pay period?

B. Auditors verified that the calculator tape attached to the Payroll Report matches the submitted hard copies contained in the timecard bundle of the same date?

yes no

Date of Audit 2/20/26

Auditors Signature [Signature]

revised 7/24

Village of Chittenango
NYS Quarterly Withholding Tax and Federal Withholding Tax
Quarterly Audit

rev 10 24

1. Locate the **NYS-45-ATT Worksheet** for the quarter of 10/1/2025 - 12/31/2025 (A1)
2. From the same Worksheet enter the **Tax Withheld Amount** \$ 15,184.84 (A2)
3. Are the amounts listed on the **NYS-45-ATT Tax Worksheet** (A2 A3) the same as on the **NYS-45-ATT Continuation Sheet (Form B - B1 and B2)** YES NO
4. Enter the **Withholding Tax ID# (B3)** 156001288
Enter **Confirmation# (C1)** F2601290602165 (FIRST CHARACTER MISSING) Enter the **transaction date (C2)** 1/19/2026
5. Do the **Amounts on the Total Payroll Tax Liabilities Page (D1)** and on the **Deposit Confirmation Page (C)** amount in C3, match (**State Income Tax Withholding Page**) YES NO
6. On **Schedule B 941 Form (E)** indicate the total **Liability amount** for the quarter. (E2) \$96765.13. Does this amount match what is indicated on the **941 Federal Tax Withholding page? (F1)**(Page 1 line 13) YES NO
7. Locate the **Deposit Confirmation 941 EFTPS (G) Page**. Is the amount indicated the same as the **Confirmation amount? (G1)** YES NO
8. Does the amount on the **Form 941 Worksheet (H)** under *total liability for quarter for the current year* (H1), match the amount indicated on the **941 Monthly Worksheet? (H2 - line 13 page 2)** YES NO
9. **Total Tax Liabilities - Form 941 Worksheet (H)** Locate the monthly deposits (H3) in the attached monthly reports. Look at the dates and amounts recorded for each week of each month in the attached quarterly report. Review the monthly reports ending totals (H3 attachments) Do the amounts in the monthly deposits and the amounts listed in the 'Total Liabilities Amount' match? YES NO

FEB 20, 2026 Audit date

Auditors

M Kapp

John G. ...