

TOWN OF LYSANDER
OFFICE OF THE SUPERVISOR

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December 20, 2024

To: Town Board of the Town of Lysander
From: Collin Zapisek – Comptroller
Subject: Audit of Justice Court Records for 2023

I have performed the procedures enumerated below on the transactions of the Justices of the Town of Lysander, New York (the Justices), for the year ended December 31, 2023. The Town of Lysander, New York's (the Town's) and the Justices' management are responsible for the transactions of the Justices. The Town and the Justices have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Town in evaluating the Justices processes based on the New York State Office of the State Comptroller guidelines. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure #1

Complete the Justice Court checklist as documented in Appendix 10 of the New York State Office of the State Comptroller "Handbook for Town and Village Justices and Court Clerks" guide.

Finding

See attached "Appendix 10 – Annual Checklist for Review of Justice Court Records." Procedure completed without exception.

Procedure #2

Request the Court Clerk provide written policies and procedures related to their job duties (including but not limited to processing cash receipts and cash disbursements and performing reconciliations). Request the Court Clerk to identify any policies and procedures that are no longer performed, and/or have changed.

Finding

Procedure completed without exception. There were no changes in policy or procedures. Note: revisions have been made to State forms with no procedural changes.

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Procedure #3

Obtain a haphazard sample of bank reconciliations for the Justices' bail and fine account for each of three months selected and compare to supporting documentation such as original bank statements, outstanding check lists, and deposit-in-transit lists.

Finding

Procedure completed without exception.

Procedure #4

Obtain a haphazard sample of twenty (20) receipts and twenty (20) disbursements from the Justices' fine and bail accounts for the year ended December 31, 2023, and compare to ticket, case, or monthly report.

Finding

Procedure performed without exception for Justice Bryant. Procedure performed without exception for Justice Mantione.

Procedure #5

Obtain the bail account balances of the Justices at December 31, 2023 and compare to Bail Defendant's Report.

Finding

Procedure completed without exception.

This report is intended solely for the information and use of the Town, the Town Board, and the Justices and is not intended to be and should not be used by anyone other than those specified parties.