

**TOWN OF LYSANDER, NEW YORK
JUSTICE COURT**

**Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended December 31, 2021**

**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

July 20, 2023

To the Town Board of the

Town of Lysander, New York:

We 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, 2021. 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.

Procedure #3

Obtain a haphazard sample of bank reconciliations for the Justices’ bail and fine account for each of three months selected (April 2021, August 2021 and December 2021) 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, 2021 and compare to ticket, case, or monthly report.

Finding

Procedure performed without exception for Justice Bryant. For Justice Mantione, procedure performed without exception for all ten (10) disbursements and nine (9) of the receipts. The court was unable to locate the supporting documentation (ticket) for one (1) receipt selection at the time the procedures were performed.

Procedure #5

Obtain the bail account balances of the Justices at December 31, 2021 and compare to Bail Defendant's Report.

Finding

Procedure completed without exception.

We were engaged by the Town and the Justices to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the transactions of the Justices. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and the Justices and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Lysander, New York Justice Court

Month Reviewed:

1/1/2021

Through

12/31/2021

Name of Justice:

Justice Michael M. Bryant

Review Performed By:

Bonadio & Co., LLP

Date

2/9/2023

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Cash Receipts Book</u>		
▶ Are pre-numbered receipt forms issued for all collections?	✓	<input type="radio"/>
▶ Are duplicate receipts kept for court records?	✓	<input type="radio"/>
▶ Are receipts recorded up-to-date?	✓	<input type="radio"/>
<i>Last recorded receipt:</i>		
# <u>1828</u> Date <u>2/9/2023</u> Amount <u>\$1</u>		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	✓	<input type="radio"/>
▶ Are deposits identified?	✓	<input type="radio"/>
▶ Are duplicate deposit slips kept for court records?	✓	<input type="radio"/>
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	<input type="radio"/>
▶ Are deposits recorded up-to-date?	✓	<input type="radio"/>
<i>Last recorded deposit:</i>		
Date <u>2/3/2023</u> Amount <u>\$1,060</u>		
▶ Is the receipt book totaled and summarized at the end of each month?	✓	<input type="radio"/>
<i>Last Month Totaled and Summarized</i> <u>January 2023</u>		
<u>Cash Disbursements Book</u>		
▶ Are pre-numbered checks used for all disbursements other than petty cash?	✓	<input type="radio"/>
▶ Are all checks signed by the Justice?	✓	<input type="radio"/>
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	<input type="radio"/>	✓ See comment 2 (attached)
▶ Are checks recorded up-to-date?	✓	<input type="radio"/>
<i>Last recorded check:</i>		
# <u>1116</u> Date <u>2/1/2023</u> Amount <u>\$4,082</u>		
<u>Bank Reconciliations</u>		
▶ Are bank accounts reconciled promptly after bank statements are received?	✓	<input type="radio"/>
<i>Last Bank Reconciliation for Each Bank Account:</i>		
Date Performed <u>2/1/2023</u> Month Ending <u>1/31/2023</u>		
<u>Additional Supporting Records</u>		
▶ Is a list of bail maintained?	✓	<input type="radio"/>
▶ Is a record of uncollected installment payments maintained?	✓	<input type="radio"/>

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Dockets and Case Files</u>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cash Book Reconciliation

▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Does the cash book total agree with the bank reconciliation and supporting information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Last Cash Reconciliation:

Date Performed 2/1/2023 *Month Ending* 1/31/2023

Reports to the Division of Criminal Justice Services

▶ Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Reports to the Justice Court Fund

▶ Are reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending <u>1/31/2023</u> Date <u>2/1/2023</u> Amount <u>\$4,082</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
 If yes, why were the cases pending and what corrective actions were taken, if any _____

○ ✓

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date Available online
Note: Courts can access reports on-line from TSLED at any time.

○ ✓ See comment 3 (attached)

- ▶ How many cases are shown as pending in the last TSLED report? See comment 3 (attached)
- Is the number of pending cases reasonable?
 - How many cases are shown as pending for more than 90 days? See comment 3 (attached)
 - What actions have been taken to dispose of these cases? Scoff Law
- _____

○ ✓ See comment 3 (attached)

Overall Evaluation

See attached information for additional documentation of certain questions or "no" answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Lysander, New York Justice Court

Month Reviewed:

1/1/2021

Through

12/31/2021

Name of Justice:

Justice Charles J. Mantione, Jr.

Review Performed By:

Bonadio & Co., LLP

Date

2/9/2023

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Cash Receipts Book</u>		
▶ Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are duplicate receipts kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are receipts recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last recorded receipt:</i>		
# <u>A1630</u> Date <u>2/8/2023</u> Amount <u>\$75</u>		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits identified?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are duplicate deposit slips kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
▶ Are deposits recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last recorded deposit:</i>		
Date <u>2/8/2023</u> Amount <u>\$835</u>		
▶ Is the receipt book totaled and summarized at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Month Totaled and Summarized</i> <u>January 2023</u>		
<u>Cash Disbursements Book</u>		
▶ Are pre-numbered checks used for all disbursements other than petty cash?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are all checks signed by the Justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
▶ Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last recorded check:</i>		
# <u>1170</u> Date <u>2/7/2023</u> Amount <u>\$5,949</u>		
<u>Bank Reconciliations</u>		
▶ Are bank accounts reconciled promptly after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account:</i>		
Date Performed <u>2/7/2023</u> Month Ending <u>1/31/2023</u>		
<u>Additional Supporting Records</u>		
▶ Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Dockets and Case Files</u>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cash Book Reconciliation

▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Does the cash book total agree with the bank reconciliation and supporting information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Last Cash Reconciliation:

Date Performed 2/7/2023 *Month Ending* 1/31/2023

Reports to the Division of Criminal Justice Services

▶ Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Reports to the Justice Court Fund

▶ Are reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending <u>1/31/2023</u> Date <u>2/7/2023</u> Amount <u>\$5,949</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

○ ✓

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date Available online
Note: Courts can access reports on-line from TSLED at any time.

○ ✓ See comment 3 (attached)

- ▶ How many cases are shown as pending in the last TSLED report? See comment 3 (attached)
- Is the number of pending cases reasonable?
 - How many cases are shown as pending for more than 90 days? See comment 3 (attached)
 - What actions have been taken to dispose of these cases? Scoff Law

○ ✓ See comment 3 (attached)

Overall Evaluation

See attached information for additional documentation of certain questions or "no" answers.

See accompanying Independent Accountant's Report on applying Agreed-Upon Procedures.

Appendix 10 – Justice Court Comments to Checklist

1. Cash Receipts Book

- During our procedures, there was one instance noted wherein the amount received was recorded with a receipt date of January 19, 2021; however, the deposit was January 5, 2021. As the receipt was dated after the date of the deposit, there is no way to determine when the money was actually received and whether or not it was deposited timely.

2. Cash Disbursements

- The Court Clerks make copies of all checks written to maintain on file and also can request check images from the bank at any point in time.

3. Reporting to Department of Motor Vehicles – TSLED Program

- The TSLED report is accessible online. Hard copies of these reports are not maintained on file.
- The TSLED report used by the Court Clerks does not have the number of cases pending for more than 90 days reported as a separate item. A report showing cases pending 60 days is available. In addition, the Court Clerks can obtain a report documenting total pending cases; however, it is only received once a year (in February). The court received notice from the Office of Justice Court Support on February 16, 2023 that court users are currently unable to access TSLED reports electronically. TSLED is aware of the issue and is working on a solution. As a result, a report was unable to be run at the time the procedures were performed.
- Until March 2020 (the start of the COVID-19 pandemic), the courts were using the Scoff Law to dispose of cases. However, due to legislation passed as a result of the COVID-19 pandemic, the courts aren't currently allowed to suspend driver's licenses for non-payment. In May of 2021, NYS legislation was passed to adjust scoff laws. The law prohibits suspension of drivers' licenses for a failure to pay fines but includes a provision that failure to appear in court or answer a summons will result in suspension of a license. Therefore, the court is unable to take any action at this time with failure to pay fines.