

**TOWN OF LYSANDER**  
**OFFICE OF THE SUPERVISOR**

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July 20, 2023

To: Town Board of the Town of Lysander

From: Jennifer A. Fricano – Comptroller

Subject: Audit of Justice Court Records for 2022

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, 2022. 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.

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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, 2022 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, 2022 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.

# Appendix 10 – Annual Checklist for Review of Justice Court Records

**Name of Municipality:**

Town of Lysander, New York Justice Court

**Month Reviewed:**

1/1/2022

**Through**

12/31/2022

**Name of Justice:**

Justice Charles J. Mantione, Jr.

**Review Performed By:**

Jennifer A. Fricano
Comptroller, Town of
Lysander

**Date**

2/9/2023

# Annual Checklist for Review of Justice Court Records

Yes No

## Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate receipts kept for court records?
- ▶ Are receipts recorded up-to-date?
- Last recorded receipt:*  
        # 1630      Date 2/8/2023      Amount \$75
- ▶ 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?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?
- Last recorded deposit:*  
        Date 2/8/2023      Amount \$835
- ▶ Is the receipt book totaled and summarized at the end of each month?
- Last Month Totaled and Summarized* Jan. 2023

## Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records?   See comment 2 (attached)
- ▶ Are checks recorded up-to-date?
- Last recorded check:*  
        # 1170      Date 2/7/2023      Amount \$5,949

## Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received?
- Last Bank Reconciliation for Each Bank Account:*  
        Date Performed 2/7/2023      Month Ending 1/31/2023

## Additional Supporting Records

- ▶ Is a list of bail maintained?
- ▶ Is a record of uncollected installment payments maintained?

# Annual Checklist for Review of Justice Court Records

	Yes	No
<b><u>Dockets and Case Files</u></b>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	<input checked="" type="radio"/>	<input type="radio"/>
▶ 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 type="radio"/>	<input checked="" type="radio"/> See comment 1 (attached)
▶ Do dockets for disposed cases appear to be complete?	<input checked="" type="radio"/>	<input type="radio"/>
▶ Do dockets for disposed cases agree with amounts reported?	<input checked="" type="radio"/>	<input type="radio"/>

## **Cash Book Reconciliation**

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

*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="radio"/> | <input type="radio"/>            |
| ▶ Has the court received any notices regarding late reporting?<br>If yes, why were the reports late and what corrective actions were taken? _____ | <input type="radio"/>            | <input checked="" type="radio"/> |

## **Reports to the Justice Court Fund**

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

# 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* \_\_\_\_\_

○      ✕ See comment 3  
 (attached)

**Note:** Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? See comment 3  
(attached) \_\_\_\_\_
- Is the number of pending cases reasonable? See comment 3
  - How many cases are shown as pending for more than 90 days? (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

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# Appendix 10 – Annual Checklist for Review of Justice Court Records

**Name of Municipality:**

Town of Lysander, New York Justice Court

**Month Reviewed:**

1/1/2022

**Through**

12/31/2022

**Name of Justice:**

Justice Michael M. Bryant

**Review Performed By:**

Jennifer A. Fricano

Comptroller, Town of

Lysander

**Date**

2/9/2023

# Annual Checklist for Review of Justice Court Records

Yes No

## Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate receipts kept for court records?
- ▶ Are receipts recorded up-to-date?
- Last recorded receipt:*  
        # 1828      Date 2/9/2023      Amount \$1.00
- ▶ 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?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?
- Last recorded deposit:*  
        Date 2/3/2023      Amount \$1,060
- ▶ Is the receipt book totaled and summarized at the end of each month?
- Last Month Totaled and Summarized* Jan. 2023

## Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records?   See comment 2 (attached)
- ▶ Are checks recorded up-to-date?
- Last recorded check:*  
        # 1116      Date 2/1/2023      Amount \$4,082

## Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received?
- Last Bank Reconciliation for Each Bank Account:*  
        Date Performed 2/1/2023      Month Ending 1/31/2023

## Additional Supporting Records

- ▶ Is a list of bail maintained?
- ▶ Is a record of uncollected installment payments maintained?



# Annual Checklist for Review of Justice Court Records

**Yes    No**

## Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?
- ▶ 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.
- ▶ Do dockets for disposed cases appear to be complete?
- ▶ Do dockets for disposed cases agree with amounts reported?

## Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?
- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

*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?
- ▶ Has the court received any notices regarding late reporting?       
 If yes, why were the reports late and what corrective actions were taken? \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Reports to the Justice Court Fund

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

# 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 \_\_\_\_\_

Yes  No

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 \_\_\_\_\_

Yes  No See comment 3 (attached)

**Note:** Courts can access reports on-line from TSLED at any time.

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

Yes  No See comment 3 (attached)

## Overall Evaluation

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

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## **Appendix 10 – Justice Court Comments to Checklist**

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### **1. Docket and Case Files**

- During our procedures, there was one instance noted wherein the file selected for testing could not be retrieved; however, a new Court Clerk began in the latter part of 2022 and the finding was attributed to an April 2022 case that had been transferred to another municipality.

### **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.