

**Town of Shelby, New York  
Department of Clerk**

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
December 31, 2020**

**TOWN OF SHELBY, NEW YORK**  
**DEPARTMENT OF CLERK**

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Town Board  
Town of Shelby  
Shelby, New York

We have performed the procedures enumerated below on the Town Clerk's records of the Town of Shelby, New York for the period from January 1, 2020 to December 31, 2020. The Town of Shelby's management is responsible for the Town Clerk's records.

The Town of Shelby (the Town) has agreed to and has acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the Town Clerk's compliance with the agreed upon procedures. This report may not be suitable for any other purpose. The procedures performed may not address all of 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 purpose.

The procedures and associated findings are as follows:

### **Town Clerk**

#### **Procedure #1**

Review the Town Clerk's records for cash receipts, cash disbursements, and bank reconciliations.

#### **Findings**

No exceptions noted.

#### **Procedure #2**

Complete Appendix D – General Recordkeeping Requirements for Town Clerks.

#### **Findings**

After selecting a sample of deposits, we noted that not all deposits are being made within 24 hours of receipt. Deposits are made on a weekly basis and are dependent on the volume of transactions at certain points during the year. No other exceptions noted.

#### **Procedure #3**

Review Town Clerk's monthly reports and reconciled to monthly deposits from bank statements.

#### **Findings**

No exceptions noted.

#### **Procedure #4**

Review check disbursements and reconciled to Town Clerk monthly reports.

#### **Findings**

No exceptions noted.

#### **Procedure #5**

Review fees report and compared to various established rates.

#### **Findings**

No exceptions noted.

### **BUFFALO**

36 Niagara Street  
Tonawanda, NY 14150  
P: (716) 694-0336

### **COOPERSTOWN**

55-57 Grove Street  
Cooperstown, NY 13326  
P: (607) 282-4161

### **ONEONTA**

189 Main Street, Suite 302  
Oneonta, NY 13820  
P: (607) 432-3462

### **PERRY**

199 S. Main Street, PO Box 1  
Perry, NY 14530  
P: (585) 237-3887

### **ROCHESTER**

150 State Street, Suite 301 A  
Rochester, NY 14614  
P: (585) 410-6733

### **VICTOR**

6536 Anthony Drive, Suite B  
Victor, NY 14564  
P: (585) 410-6733

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

**Procedure #6**

Perform proof of cash for year ended December 31, 2020.

**Findings**

No exceptions noted.

**Procedure #7**

Review and reconcile reports sent to Town and State Agencies.

**Findings**

No exceptions noted.

We were engaged by the Town of Shelby, New York to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 on the Town Clerk’s records. 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 of Shelby, New York and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town, the Town Board, the New York State Office of the State Comptroller, and the Town Clerk and is not intended to be, and should not be, used by anyone other than these specified parties.

*Allied CPAs, P.C.*

Tonawanda, NY  
January 7, 2022

TOWN OF SHELBY, NEW YORK  
TOWN CLERK

SCHEDULE OF CASH BALANCES  
DECEMBER 31, 2020

Cash in bank	\$	753
Petty cash		100
<b>Total cash</b>	<b>\$</b>	<b>853</b>
Due to the Town of Shelby	\$	699
Due to New York State		154
<b>Total cash due</b>	<b>\$</b>	<b>853</b>

**TOWN OF SHELBY, NEW YORK**  
**DEPARTMENT OF CLERK**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>
Cash balance at January 1, 2020	\$ 1,318
<b><u>CASH RECEIPTS:</u></b>	
Building permits	3,524
Conservation	18,986
Dog licenses	6,032
Games of chance, permits and fees	100
Marriage licenses and transcripts	263
Health	788
Miscellaneous fees	745
Registrar fees	670
<b>TOTAL CASH RECEIPTS</b>	<u>31,108</u>
<b><u>CASH DISBURSEMENTS:</u></b>	
Town of Shelby - Town Supervisor	10,861
State of New York - Department of Agriculture and Markets	1,064
State of New York - Department of Environmental Conservation	18,789
State of New York - Department of Health	765
State of New York - Office of the Comptroller	60
Fees and returned checks	34
<b>TOTAL CASH DISBURSEMENTS</b>	<u>31,573</u>
Cash balance at December 31, 2020	<u><u>\$ 853</u></u>