

**Town of Shelby, New York
Justice Court**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 2021**

TOWN OF SHELBY, NEW YORK
JUSTICE COURT

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Board Members
Town of Shelby
Shelby, New York

We have performed the procedures enumerated below on the Town's Justice Court's record of the Town of Shelby, New York for the year ended December 31, 2021. The Town of Shelby's management is responsible for the Justice Court's records.

The Town of Shelby, New York (The Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the Justice Court's compliance with the agreed-upon procedures. 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 the 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:

Justice Court Records – Justice Keppler and Justice Kujawa

Procedure #1

Review the Justice Court records for cash receipts, cash disbursements, and bank reconciliations.

Findings

No exceptions noted.

Procedure #2

Complete the Appendix -10 - Annual Checklist for Review of Justice Court Records in the New York State Handbook for Town and Town Justices and Court Clerks.

Findings

No exceptions noted.

Procedure #3

Review and reconcile reports sent to Town and State agencies.

Findings

No exceptions found.

Procedure #4

Determine if the Court is maintaining individual case files containing all papers and other documents pertaining to each case.

Findings

No exceptions noted.

Procedure #5

Determine if the Court is maintaining an index of all cases.

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

Determine if the Court is maintaining a cashbook, which chronologically itemizes all receipts and disbursements.

Findings

No exceptions noted.

Procedure #7

Determine if the Court is maintaining official bank accounts in accordance with 22NYCRR §214.9.

Findings

No exceptions noted.

Procedure #8

Determine if the Court is issuing acceptable receipt forms for all moneys collected.

Findings

No exceptions noted.

Procedure #9

Determine if the Court is depositing all moneys received to official bank accounts within 72 hours of collection.

Findings

The Court had several deposits that were not deposited within the 72 hours of collection.

Procedure #10

Determine if the Court is making all disbursements by check signed by the Justice except for acceptable petty cash transactions.

Findings

No exceptions noted

Procedure #11

Determine if the Court is submitting monthly reports and remittance to the Justice Court Fund within 10 days after end of month collected in accordance with the State Finance Law §99-a.

Findings

Monthly reports for the months of June and November were submitted more than 10 days after month end for Justice Keppler.

Procedure#12

Review the Justice Court’s general adherence to the guidelines outlined in the Handbook for Town and Town Justices and Court Clerks compiled by the Office of the State Comptroller.

Findings

No exceptions noted.

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

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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Justice Court’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 meet our other ethical responsibilities, in accordance with relevant ethical requirement related to our agree-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 Justice Court and is not intended to be, and should not be, used by anyone other than these specified parties.

Allied CPAs, P.C.

Tonawanda, New York
July 22, 2022

TOWN OF SHELBY, NEW YORK
JUSTICE COURT

SCHEDULE OF CASH BALANCES
DECEMBER 31, 2021

Cash	\$	8,540
Total Cash	\$	<u>8,540</u>
Due to New York State	\$	1,460
Due to Orleans County		235
Due to Town of Shelby		1,145
Bail balance		<u>5,700</u>
Total Cash Due and Held	\$	<u>8,540</u>

TOWN OF SHELBY, NEW YORK
JUSTICE COURT

SCHEDULE OF FINES COLLECTED
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Month</u>	<u>Justice Keppler</u>	<u>Justice Kujawa</u>	<u>Total</u>	<u>Town's Share</u>
January	\$ 2,245	\$ 420	\$ 2,665	\$ 1,270
February	3,595	-	3,595	1,591
March	15,521	-	15,521	3,561
April	4,376	-	4,376	1,968
May	5,273	-	5,273	2,462
June	3,723	-	3,723	3,045
July	2,870	-	2,870	1,337
August	1,603	-	1,603	1,475
September	5,892	-	5,892	2,047
October	3,563	-	3,563	1,853
November	4,705	-	4,705	1,479
December	2,940	-	2,940	1,145
Total	<u>\$ 56,306</u>	<u>\$ 420</u>	<u>\$ 56,726</u>	<u>\$ 23,233</u>