

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

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

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, 2021 to December 31, 2021. 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

No 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, 2021.

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, New York
July 22, 2022

TOWN OF SHELBY, NEW YORK
TOWN CLERK

SCHEDULE OF CASH BALANCES
DECEMBER 31, 2021

Cash in bank	\$	1,090
Petty cash		100
Total cash	\$	<u>1,190</u>
Due to the Town of Shelby	\$	429
Due to New York State		568
Miscellaneous		193
Total cash due	\$	<u>1,190</u>

TOWN OF SHELBY, NEW YORK
DEPARTMENT OF CLERK

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>
Cash balance at January 1, 2020	\$ 853
<u>CASH RECEIPTS:</u>	
Building permits	6,389
Conservation	23,142
Dog licenses	5,362
Games of chance, permits and fees	125
Marriage licenses and transcripts	330
Health	990
Miscellaneous fees	1,099
Registrar fees	700
TOTAL CASH RECEIPTS	<u>38,137</u>
<u>CASH DISBURSEMENTS:</u>	
Town of Shelby - Town Supervisor	14,340
State of New York - Department of Agriculture and Markets	892
State of New York - Department of Environmental Conservation	21,586
State of New York - Department of Health	1,015
State of New York - Office of the Comptroller	45
Refunds	7
Fees and returned checks	15
TOTAL CASH DISBURSEMENTS	<u>37,900</u>
Cash balance at December 31, 2021	<u>\$ 1,090</u>