

**Town of Shelby, New York
Department of Tax Collection**

**Independent Accountant's Report
On Applying Agreed-Upon Procedures
December 31, 2022**

TOWN OF SHELBY, NEW YORK
DEPARTMENT OF TAX COLLECTION

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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 Tax Collector's records of the Town of Shelby, New York for the period from January 1, 2022 to December 31, 2022. The Town of Shelby's management is responsible for the Tax Collector'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 Tax Collector'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:

Tax Collector

Procedure #1

Review the Tax Collector's records for cash receipts, cash disbursements, and bank reconciliations.

Findings

No exceptions noted.

Procedure #2

Review a sample of daily deposits and trace to bank statements.

Findings

No exceptions noted.

Procedure #3

Summarize deposits for the period, trace to bank statements, collection summary and County abstract of settlement.

Findings

No exceptions noted.

Procedure #4

Complete Appendix E – General Recordkeeping Requirements for Tax Collecting Officers.

Findings

Tax collections are not remitted to the Town Supervisor on a weekly basis. All monies owed to the Town Supervisor are paid in one lump sum in February. No other exceptions noted.

Procedure #5

Summarize disbursements and trace totals to Town tax collection, Town budget total, and to County abstract settlement.

Findings

No exceptions noted.

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Oneonta, NY 13820
P: (607) 432-3462

PERRY
199 S. Main Street, PO Box 1
Perry, NY 14530
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Rochester, NY 14614
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VICTOR
6536 Anthony Drive, Suite B
Victor, NY 14564
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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES (Continued)

Procedure #6

Perform proof of cash for year ended December 31, 2022.

Findings

No exceptions noted.

Procedure #7

Review and reconcile reports sent to Town and County.

Findings

Procedure performed without exception.

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 Tax Collector’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 Tax Collector, and the New York State Office of the State Comptroller, and is not intended to be, and should not be, used by anyone other than these specified parties.

Allied CPAs, P.C.

Amherst, New York
January 25, 2024

TOWN OF SHELBY, NEW YORK
DEPARTMENT OF TAX COLLECTION

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>
Cash balance at January 1,	\$ <u> -</u>
<u>RECEIPTS:</u>	
Taxes	3,550,954
Penalties and interest	<u>7,026</u>
TOTAL RECEIPTS	<u>3,557,980</u>
<u>DISBURSEMENTS:</u>	
<u>Orleans County Treasurer:</u>	
County share of real property taxes	1,707,508
Solid waste fees	345,924
<u>Town of Shelby Supervisor:</u>	
Town share of real property taxes	1,491,890
Interest and penalties on real property taxes	7,026
<u>Erroneous</u>	
Misc. refunds	<u>5,632</u>
TOTAL DISBURSEMENTS	<u>3,557,980</u>
Cash balance at December 31,	\$ <u> -</u>