

TOWN OF CLAY,
NEW YORK

AGREED UPON
PROCEDURES REPORT

December 31, 2020

TOWN OF CLAY, NEW YORK

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Independent Accountant's Report on
Applying Agreed-Upon Procedures

Town Board
Town of Clay, New York

We have performed the procedures enumerated below, which were agreed to by the Town Board of the Town of Clay, NY, on the Town Justices of the Town of Clay, New York as of December 31, 2020. Town of Clay, New York's management is responsible for the Town Justices. The sufficiency of these procedures is solely the responsibility of the Town Board of the Town of Clay, NY. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in pages 2 through 6 of this report.

The agreed-upon procedures engagement was conducted 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 subject matter. 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.

This report is intended solely for the information and use of management and the Town Board and is not intended to be, and should not be, used by anyone other than the specified parties.

D'Arcangelo + Co., LLP

July 9, 2021

East Syracuse, New York

**TOWN OF CLAY
AGREED-UPON PROCEDURES
TOWN JUSTICES
For the Year Ended December 31, 2020**

Cash Receipts - Judge Lauri

Review procedures and internal controls over the issuance of cash receipts for the following:

- Timely bank deposits
- Duplicate receipts retained
- Receipt forms are pre-numbered, appropriate and properly completed
- Receipts are posted timely and properly to ledgers and the computer system

Procedures Performed:

We selected 25 cash receipts from the receipts account and 8 receipts from the bail account throughout the year for Judge Lauri. From these receipts we reviewed the cash receipts journal and bank statements to ensure deposits were made timely, receipts were pre-numbered, duplicate copies of receipts were retained, and that the receipts were recorded within the SEI system accurately and timely.

Findings:

No relevant findings noted.

Cash Disbursements - Judge Lauri

Review procedures and internal controls over the issuance of cash disbursements for the following:

- Checks signed by the Justice
- Cancelled checks retained
- Checks are recorded timely
- Payments are made timely

Procedures Performed:

We selected 25 disbursements from the receipts account and 10 disbursements from the bail account throughout the year for Judge Lauri. For each disbursement chosen, we ensured that the cancelled check image was in the Judge's possession. We also reviewed the disbursements to ensure all checks were pre-numbered and signed by Judge Lauri. In addition, we traced the selected disbursements to the accounting records to ensure what was recorded was complete and accurate.

Findings:

No relevant findings noted.

**TOWN OF CLAY
AGREED-UPON PROCEDURES
TOWN JUSTICES
For the Year Ended December 31, 2020**

Bank Reconciliation - Judge Lauri

Review procedures and internal controls over bank reconciliations for the following:

- Bank statements are reconciled to the check registers in a timely manner
- Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation
- Reconciliation is reviewed by someone other than the preparer

Procedures Performed:

We selected 4 months of bank reconciliations to ensure that they were both computed accurately and on a timely basis. We also reviewed the bank reconciliations with respect to the cash receipts and cash disbursement journals to ensure they reconcile. In addition, we reviewed the bank reconciliations to ensure they were being reviewed by another individual separate from the individual performing the reconciliation.

Findings:

No relevant findings noted.

Additional Supporting Records - Judge Lauri

Review procedures and internal controls over maintaining the additional following required supporting records:

- Review the list of bail held on account
- Review record of uncollected installment payments
- Review docket and case files maintained for completeness and agreement with amounts reported

Procedures Performed:

Through inquiry of the Justice, we noted that installment payment plans were not accepted. We examined the bail activity for the Justice throughout the year. We reviewed case files and selected 20 fines assessed and traced them to the cash receipts journal to ensure payment was for the correct amount. We also randomly selected 20 cases and requested the case files to ensure a file was being maintained on the case and that it matched what was recorded in the system. With regard to the case files, we also reviewed all fines in the file to ensure they agreed to the reported amounts.

Findings:

No relevant findings noted

**TOWN OF CLAY
AGREED-UPON PROCEDURES
TOWN JUSTICES
For the Year Ended December 31, 2020**

Reporting to State Agencies - Judge Lauri

Review procedures and internal controls over reporting to the following agencies:

- Reports are made timely to the NYS Division of Criminal Justice
- Reports are made timely to the Justice Court Fund and amounts reported agree with the dispositions and case files, and with the cash receipt and disbursement books
- Reports are made timely to the NYS Department of Motor Vehicles, and the information reported appears reasonable

Procedures Performed:

We reviewed the CDR reports showing the open cases that the State has on file for the Town. We also reviewed all 12 monthly reports to the Justice Court Fund to ensure they were submitted in a timely manner, by the tenth day of the following month as recommended by the NYS Comptroller, and agreed monthly amounts to the bank statement noting their accuracy. Also, viewed image of check and noted that the amount agreed to the report. We discussed with the Judge whether TSLED reports are being maintained and utilized. We reviewed this report and noted that this report is consistently being reviewed for errors so that any would be caught and corrected. In addition, we reviewed open cases shown as pending for over 90 days and the actions that have been taken to dispose of said cases.

Findings:

We noted 4 instances of untimely reporting to the Justice Court Fund beginning in March that were due to the COVID-19 pandemic related closure of justice courts in New York State. Timely reporting resumed in July and continued through the rest of the year.

Cash Receipts - Judge Schiano

Review procedures and internal controls over the issuance of cash receipts for the following:

- Timely bank deposits
- Duplicate receipts retained
- Receipt forms are pre-numbered, appropriate and properly completed
- Receipts are posted timely and properly to ledgers and the computer system

Procedures Performed:

We selected 25 cash receipts from the receipts account and 8 receipts from the bail account throughout the year for Judge Schiano. From these receipts we reviewed the cash receipts journal and bank statements to ensure deposits were made timely, receipts were pre-numbered, duplicate copies of receipts were retained, and that the receipts were recorded within the SEI system accurately and timely.

Findings:

No relevant findings noted.

**TOWN OF CLAY
AGREED-UPON PROCEDURES
TOWN JUSTICES
For the Year Ended December 31, 2020**

Cash Disbursements - Judge Schiano

Review procedures and internal controls over the issuance of cash disbursements for the following:

- Checks signed by the Justice
- Cancelled checks retained
- Checks are recorded timely
- Payments are made timely

Procedures Performed:

We selected 25 disbursements from the receipts account and 10 disbursements from the bail account throughout the year for Judge Schiano. For each disbursement chosen, we ensured that the cancelled check image was in the Judge's possession. We also reviewed the disbursements to ensure all checks were pre-numbered and signed by Judge Schiano. In addition, we traced the selected disbursements to the accounting records to ensure what was recorded was complete and accurate.

Findings:

No relevant findings noted.

Bank Reconciliation - Judge Schiano

Review procedures and internal controls over bank reconciliations for the following:

- Bank statements reconciliation to the check registers are performed timely
- Cash receipt and disbursement registers are used to ensure the completeness and accuracy of the reconciliation
- Reconciliation is reviewed by someone other than the preparer

Procedures Performed:

We selected 4 months of bank reconciliations to ensure that they were both computed accurately and on a timely basis. We also reviewed the bank reconciliations with respect to the cash receipts and cash disbursement journals to ensure they reconcile. In addition, we reviewed the bank reconciliations to ensure they were being reviewed by another individual separate from the individual performing the reconciliation.

Findings:

No relevant findings noted.

**TOWN OF CLAY
AGREED-UPON PROCEDURES
TOWN JUSTICES
For the Year Ended December 31, 2020**

Additional Supporting Records - Judge Schiano

Review procedures and internal controls over maintaining the additional following required supporting records:

- Review the list of bail held on account
- Review record of uncollected installment payments
- Review docket and case files maintained for completeness and agreement with amounts reported

Procedures Performed:

Through inquiry of the Justice, we noted that installment payment plans were not accepted. We examined the bail activity for the judge throughout the year. We reviewed case files and selected 20 fines assessed and traced them to the cash receipts journal to ensure payment was for the correct amount. We also randomly selected 20 cases and requested the case file to ensure a file was being maintained on the cases and that it matched what was recorded in the system. With regard to the case files we also reviewed all fines in the file to ensure they agreed to the reported amounts.

Findings:

No relevant findings noted.

Reporting to State Agencies - Judge Schiano

Review procedures and internal controls over reporting to the following agencies:

- Reports are made timely to the NYS Division of Criminal Justice
- Reports are made timely to the Justice Court Fund and amounts reported agree with the dispositions and case files, and with the cash receipt and disbursement books
- Reports are made timely to the NYS Department of Motor Vehicles, and the information reported appears reasonable

Procedures Performed:

We reviewed the CDR reports showing the open cases that the State has on file for the Town. We also reviewed all 12 monthly reports to Justice Court Fund to ensure they were submitted in a timely manner, by the tenth day of the following month as recommended by the NYS Comptroller, and agreed monthly amounts to the bank statement noting their accuracy. Also, viewed image of check and noted that the amount agreed to the report. We discussed with the Judge whether TSLED reports are being maintained and utilized. We reviewed this report and noted that this report is constantly being reviewed for errors so that any would be caught and corrected. In addition, we reviewed open cases shown as pending for over 90 days and the actions that have been taken to dispose of said cases.

Findings:

We noted 2 instances of untimely reporting to the Justice Court Fund beginning in March that were due to the COVID-19 pandemic related closure of justice courts in New York State. Timely reporting resumed in May and continued through the rest of the year.