



## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

To the Supervisor, Board of Trustees, and Town Justices:

We have performed the procedures enumerated below, which were agreed to by the management of the Town of Saratoga, New York (Town), solely to assist you in evaluating the Town's adherence to the requirements of Section 2019-a of the Uniform Justice Court Act of the State of New York (the Act) for the year ended December 31, 2016. The Town's management is responsible for adherence to the Act. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### **1. Bank Reconciliations**

**Procedure** - The Handbook for Town and Village Justices and Court Clerks (Handbook), issued by the New York State Office of the State Comptroller, requires that bank reconciliations be prepared on a monthly basis. We selected bank reconciliations for the month of December 2016 and traced all deposits to the corresponding documents and bank statements. Items noted as deposits in transit or as outstanding were agreed to the subsequent month's bank statements.

**Findings** - This procedure did not reveal any findings.

### **2. Monthly Reports to the Office of the State Comptroller**

**Procedure** - We obtained the November and December 2016 monthly reports filed with the Office of the State Comptroller and agreed financial data per those reports to Court records. We agreed the remittances for those reports with disbursements to the Town's accounting records.

**Findings** - This procedure did not reveal any findings.

### **3. Cash Receipts**

**Procedure** - We examined a sample of cash receipt entries in November and December 2016 for Justice Waldron and Justice Sherman (10 entries for each Justice) for collections made and compared those receipts to the Court's cashbook report. We compared collections shown in the Court's cashbook report for the month with bank deposits made from those collections.

**Findings** - This procedure did not reveal any findings.

### **4. Cash Disbursements**

**Procedure** - The Court makes remittances to the Town Supervisor for collections reported to the Office of the State Comptroller each month. The Court makes disbursements for returning bail, transferring amounts to other courts, and other applicable disbursements. We examined, on a test basis, these disbursements for the months of December and November 2016 for Justice Sherman and Justice Waldron.

**Findings** - This procedure did not reveal any findings.

**5. Determination of Monthly Accountability**

**Procedure** - In accordance with the Handbook, the Court is required to determine accountability at the end of each month. At December 31, 2016, the Court made the following determination of accountability:

	Justice Sherman December 31, 2016	Justice Waldron December 31, 2016
<u>Regular Cash Accounts</u>		
Cash in bank accounts		
Bank balances reported on bank statements	\$ 2,395	\$ 2,290
Add deposit in transit	-	-
Subtotal	<u>2,395</u>	<u>2,290</u>
Less outstanding checks	<u>2,395</u>	<u>2,270</u>
Adjusted bank balances	<u>\$ -</u>	<u>\$ 20</u>
Accountability at month end	<u>\$ -</u>	<u>\$ 20</u>
<u>Bail Cash Account</u>		
(Note: Bail moneys are deposited into one bank account for all Justices)		
Cash in bank accounts at December 31, 2016		
Bank balances reported on bank statements		\$ 10,341
Add deposit in transit		-
Subtotal		<u>10,341</u>
Less outstanding checks		<u>1,191</u>
Adjusted bank balances		<u>\$ 9,150</u>
Accountability at December 31, 2016:		
Bail held for pending cases		<u>\$ 9,350</u>

**Findings** - The bail listing as maintained by the Court exceeds the adjusted bank balance by \$200 at December 31, 2016. \$75 of the shortage in the account relates to a prior year amount that was recommended to be reimbursed by the Town. The remaining difference of \$125 relates to a bank charge for new checks which should be charged against the Town's justice line item. The Supervisor's office has been advised that they must reimburse the court fund for these charges. There are four bail accounts currently being investigated by the court. The disposition of the accounts could be used to reimburse the Town for the costs noted above.

**6. Remittances to the Town Supervisor**

**Procedure** - In accordance with the Handbook, the Court is required to make monthly remittances to the Town Supervisor to transfer the amounts reported to the Office of the State Comptroller. We agreed the disbursements made for the months of October and December 2016 for Justice Waldron and Justice Sherman with Court records and the list of reported amounts provided to us by the Office of the State Comptroller.

**Findings** - This procedure did not reveal any findings.

## 7. Comparison of Dockets to Monthly Reports

**Procedure** - We traced cases reported for the months of November and December 2016 for Justice Waldron and Justice Sherman to supporting documentation in the dockets (10 cases for each Justice). We traced and agreed the selected defendants from the monthly reports to the receipts for payment of fines/fees.

**Findings** - This procedure did not reveal any findings.

This 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 Town of Queensbury, New York's compliance with Section 2019-a of the Uniform Justice Court Act of the State of New York. 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 the Supervisor, Town Board, Town Justices, and management of the Town of Saratoga, New York, the New York State Office of the State Comptroller, and the Chief Administrative Judge of the Office of Court Administration, and is not intended to be, and should not be used by anyone other than these specified parties.

BST & CO. CPAs, LLP

Albany, New York  
September 5, 2017

