

TOWN OF HENDERSON

AGREED-UPON PROCEDURES

December 31, 2024

DRAFT

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

TOWN BOARD MEMBERS AND MANAGEMENT TOWN OF HENDERSON, NEW YORK

We have performed the procedures enumerated below on the accounting records of the Town of Henderson (the Town) for the year ended December 31, 2024. Town of Henderson's management is responsible for the Town's accounting records.

The Town of Henderson has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing and analysis of the accounting records of the Town for the year ended December 31, 2024. 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 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 purposes.

During our testing of the Town general ledger accounts, we calculated materiality for all funds and accounts groups and determined that examination of various general ledger accounts could be limited to individually significant items as follows: General Fund \$4,900, Water Fund \$3,300, Highway Fund \$5,600, Capital Fund \$2,400, Fire Protection Fund \$2,700 and the Fixed Assets Group \$2,500.

The procedures and associated findings are as follows:

GENERAL FUND

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement. We agreed the reconciled balances to the general ledger amounts. *It was found that the bank reconciliation included outstanding checks that were more than one year old. No other exceptions were noted.*
2. We examined savings accounts which include special reserves. We reconciled to the general ledger amounts. *No exceptions were noted.*
3. We inspected the receivable accounts detail and agreed to the general ledger. We did a search for unrecorded receivables to determine that the receivable accounts were properly valued. We examined documentation to support the receivables recorded. *No exceptions were noted.*
4. We inspected the payable accounts detail and agreed to the general ledger. We did a search for unrecorded payables and other liabilities to determine that the payable accounts were properly valued. We examined documentation to support the payables recorded. *No exceptions were noted.*

GENERAL FUND – Continued

5. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *It was found that fund balance did not roll forward from the prior year due to interest on the reserve funds being recorded directly to fund balance. To correct fund balance, we propose the following entry as of December 31, 2024:*

<i>A0-909-0 – Fund Balance Unreserved</i>	<i>\$10,592</i>	
<i>A0-2401 – Interest and Earnings</i>		<i>\$10,592</i>

It was also noted that assigned appropriated fund balance used to balance the 2025 budget is not reflected within the general ledger appropriately in account A914. The Town has reported it as such on the NYS Annual Filing Report (AFR), but not within the general ledger and to correct we propose the following journal entry:

<i>A0-909-0 – Fund Balance Unreserved</i>	<i>\$325,286</i>	
<i>A0-914-0 – Assigned Appropriated Fund Balance</i>		<i>\$325,286</i>

No other exceptions were noted.

6. We reconciled property taxes recorded on the general ledger to the tax warrant and tax roll. We also examined documentation to support any tax adjustments. *No exceptions were noted.*
7. We reconciled interfund transfers and agreed to the amounts recorded in other funds. *No exceptions were noted.*
8. We compared payroll amounts recorded on the general ledger for all funds to the quarterly filings submitted to the Internal Revenue Service. *No exceptions were noted.*
9. We examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *The use of the American Rescue Plan Act funds was not properly recorded, and we proposed the following entries to correct the spending of the funds within the General Fund and transferred to the Highway Fund for use:*

<i>A0-688-0 – Other Liabilities: ARPA</i>	<i>\$48,243</i>	
<i>A0-630 – Due to Other Funds -</i>		<i>\$48,243</i>
<i>A0-688-0 – Other Liabilities: ARPA</i>	<i>\$6,800</i>	
<i>A0-4089 – Federal Aid – ARPA</i>		<i>\$6,800</i>

It was found that the nonrefundable portion of the Sun Communities Road Agreement had not been properly recognized as revenue. We proposed the following entry to correct the unearned revenue and recognize revenue for the nonrefundable portion received:

<i>A0-686-0 – Other Liabilities: Sun Communities</i>	<i>\$10,000</i>	
<i>A0-1289 – Other General Income</i>		<i>\$10,000</i>

No other exceptions were noted.

10. We examined budget amendments and transfers approved by the Board and traced them to the various general ledger accounts. *No exceptions were noted.*

HIGHWAY FUND

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement. We agreed the reconciled balances to the general ledger amount. *No exceptions were noted.*
2. We examined savings accounts which include special reserves. We reconciled to the general ledger amounts. *No exceptions were noted.*
3. We inspected the receivable accounts detail and agreed to the general ledger. We did a search for unrecorded receivables to determine that the receivable accounts were properly valued. We examined documentation to support the receivables recorded. *No exceptions were noted.*
4. We inspected the payable accounts detail and agreed to the general ledger. We did a search for unrecorded payables and other liabilities to determine that the payable accounts were properly valued. We examined documentation to support the payables recorded. *It was found that the general ledger is being maintained on the cash basis and a material payable was not recorded at year-end. We proposed the following journal entry to properly record the payable and related 2024 expenditure:*

DA-5142.4 – Snow Removal, Contractual	\$14,109	
DA-600 – Accounts Payable		\$14,109

5. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *It was found that assigned appropriated fund balance used to balance the 2025 budget is not reflected within the general ledger appropriately in account DA914. The Town has reported it as such on the NYS Annual AFR, but not within the general ledger. No other exceptions were noted.*
6. We examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *The use of the American Rescue Plan Act funds were not properly recorded within the Highway Funds where the funds were used and remained in the General Fund. We proposed the following entry to correct the use of the Federal funds within the Highway Fund as revenue to correlate with the expenditure incurred during the year:*

DA-391-00 – Due from Other Funds	\$48,243	
DA-4089 – Federal Aid – ARPA		\$48,243

See #4 above for a proposed entry to reflect an additional 2024 expenditure. No other exceptions were noted.
7. We examined budget amendments and transfers approved by the Board and traced them to the various general ledger accounts. *No exceptions were noted.*

WATER FUND

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement. We agreed the reconciled balances to the general ledger amount. *No exceptions were noted.*
2. We examined savings accounts which include special reserves. We reconciled to the general ledger amounts. *No exceptions were noted.*
3. We inspected the receivable accounts detail and agreed to the general ledger. We did a search for unrecorded receivables to determine that the receivable accounts were properly valued. We examined documentation to support the receivables recorded. *It was found that the general ledger is being maintained on the cash basis and no receivables were recorded at year-end for outstanding account balances which are relieved, or for metered water charges for the use in the last quarter of the year, which are not billed until January of the subsequent year. Overall, the change if receivables would have been recorded properly in the prior year and current year would not materially impact total revenues or fund balance. No other exceptions were noted.*
4. We reconciled quarterly water billings to the general ledger. *It was found that there are no checks and balances in place to reconcile cash collections to billings and reported general ledger amounts. Based on our reconciliation, expected metered water sales was approximately \$5,300 higher than the general ledger. No other exceptions were noted.*
5. We inspected the payable accounts detail and agreed to the general ledger. We did a search for unrecorded payables and other liabilities to determine that the payable accounts were properly valued. We examined documentation to support the payables recorded. *No exceptions were noted.*
6. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *It was found that fund balance did not roll forward from the prior year due to interest on the reserve funds being recorded directly to fund balance. To correct fund balance, we propose the following entry as of December 31, 2024:*

<i>F0-909-0 – Fund Balance Unreserved</i>	<i>\$2,085</i>	
<i>F0-2401 – Interest and Earnings</i>		<i>\$2,085</i>

It was also noted that assigned appropriated fund balance used to balance the 2025 budget is not reflected within the general ledger appropriately in account FO914 and FH914. The Town has reported it as such on the NYS AFR, but not within the general ledger. No other exceptions were noted.
7. We examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *No exceptions were noted.*
8. We examined budget amendments and transfers approved by the Board and traced them to the various general ledger accounts. *No exceptions were noted.*

CAPITAL FUND

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement. We agreed the reconciled balances to the general ledger amount. *No exceptions were noted.*
2. We inspected the receivable accounts detail and agreed to the general ledger. We did a search for unrecorded receivables to determine that the receivable accounts were properly valued. *No exceptions were noted.*
3. We inspected the payable accounts detail and agreed to the general ledger. We did a search for unrecorded payables and other liabilities to determine that the payable accounts were properly valued. We examined documentation to support the payables recorded. *No outstanding payables were recorded as the general ledger is being maintained on the cash basis. There were outstanding payables for December services totaling \$3,133, but they were not material for recording purposes. No other exceptions noted.*
4. We examined and verified any BAN activity during the current year. *The BAN principal was paid down by \$2,000 in the current year at renewal, with no formal budgeted plan and recognized within the Capital Fund. Interest was paid and verified as accurate for reporting within the Capital Fund. No exceptions were noted.*
5. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *No exceptions were noted.*
6. We examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *No exceptions were noted.*

FIRE PROTECTION FUND

1. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *No exceptions were noted.*
2. We reconciled special district tax collections were properly recognized and remitted to both Fire Districts. We also examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *No exceptions were noted.*
3. We examined budget amendments and transfers approved by the Board and traced them to the various general ledger accounts. *No exceptions were noted.*

LIGHTING FUND

1. We reconciled the fund balance to the general ledger and examined all postings to the fund balance general ledger account. *No exceptions were noted.*
2. We examined other general ledger revenue and expenditure accounts on a test basis. We examined supporting documentation to support amounts posted to the general ledger accounts. *No exceptions were noted.*
3. We examined budget amendments and transfers approved by the Board and traced them to the various general ledger accounts. *No exceptions were noted.*

FIXED ASSET ACCOUNT GROUP

1. We reconciled the fixed assets listing to the general ledger. *The Town is not maintaining the balance of fixed assets within the general ledger within the General Fixed Asset group of accounts, therefore, unable to reconcile to the general ledger.*
2. We examined invoices for new asset additions on a test basis using a threshold of \$2,500. *It was noted that the Town does not have a formal capitalization policy in place, but has been using a threshold of \$2,500 for tracking purposes on their asset listing for the AFR. Current year additions to the fixed asset listing were reported based on cash paid but should be reflected based on gross cost and a trade-in value shouldn't be reflected. We also noted that infrastructure such as highway paving is not being added to the fixed asset listing and that the list currently does not contain any value for infrastructure such as roadways, water lines, or other municipal assets that are considered infrastructure. No other exceptions noted.*
3. On a test basis, we traced new fixed asset additions to the .2 and .4 expense accounts in the general ledger of the governmental funds to be certain that items that should be capitalized, have been. *No exceptions were noted.*
4. On a test basis, we traced dispositions of fixed assets by sale to the revenue accounts in the general ledger of the governmental funds. *It was found that items were traded-in during the year and the trade-in value was reported as a deduction on the fixed asset listing, whereas the entire original asset cost should be reported as a disposal.*
5. On a test basis, we reviewed the minutes of the Board meeting for authorization of purchases and dispositions of fixed assets. *No exceptions were noted.*

LONG-TERM DEBT ACCOUNT GROUP

1. We reconciled bonds payable to the general ledger amounts. *The Town is not maintaining the balance of long-term debt accounts within the general ledger in the Long-Term Debt account group, therefore, unable to reconcile to the general ledger. Balances reconciled to the AFR without exception.*
2. We recalculated interest expense and agreed payments to amortization schedules. *No exceptions were noted.*
3. We traced principal and interest payments to expenditure accounts in the governmental funds. *No exceptions were noted.*

OTHER PROCEDURES

1. We performed a test to ensure that deposits in excess of FDIC coverage were adequately collateralized. *No exceptions were noted.*

JUSTICE COURT

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement. We agreed the reconciled balances to the check register and cashbook report. *It was found that one Justice is not preparing a bank reconciliation. No other exceptions were noted.*
2. We traced payments from receipts issued for fines to the Justice Court monthly reports (cashbook report) on a test basis for the months of January 2024, June 2024, and December 2024. *It was found that no manual receipt book is maintained by the court clerk, pre-numbered receipts are only issued from the software. No other exceptions were noted.*
3. We added the cash receipts on the cashbook report for the test periods of January 2024, June 2024, and December 2024 and verified the total fees were turned over to NYS in full for the months. *No exceptions were noted.*
4. We traced the receipts per the cash receipts journal to the bank statement for the test periods of January 2024, June 2024, and December 2024. *No exceptions were noted.*
5. We added total disbursements per the checkbook and traced them to the bank statement for the test periods of January 2024, June 2024, and December 2024. *No exceptions were noted.*
6. Completed the "Annual Checklist for Review of Justice Court Records." *See copy attached for both justices. Exceptions were noted with certain "no" responses on the attached, which include no formal bank reconciliations being prepared.*

TOWN CLERK

1. We inspected the bank reconciliations at December 31, 2024 and traced outstanding items to the January bank statement, if applicable. *It was found that the bank reconciliations are being prepared, but not properly identifying outstanding deposits or checks and dating transactions on the Town Clerks check register. For example, a deposit made on January 7, 2025 was recorded within the check book as December 31, 2025 and was a reconciling item on the bank reconciliation. The deposit should not be listed as outstanding deposit and it should be recorded in the check book on date of deposit, January 7, 2025. No other exceptions were noted.*
2. We tested a sample of three months of activity and required reporting by the Town Clerk (February 2024, June 2024, and December 2024), to verify the collection of cash receipts, bank deposits, and checks to disperse such funds collected to the applicable departments or agencies. We verified such transactions to the monthly report to the Town Supervisor to ensure the report was completed and signed and approved by the Town Supervisor. *No exceptions were noted.*
3. We obtained the Town Clerk's annual report and verified it is completed and presented to the Town of Henderson Supervisor or Town Council in the required time period. *The annual report was completed and signed by the Town Clerk, but it was noted that a signed copy was not on file or available that was approved by the Supervisor.*
4. We reviewed the Law Section 30, Power and Duties of Town Clerk, to verify that the Clerk is following all required duties in relation to financial transactions and responsibilities. *No exceptions were noted.*

We were engaged by the Town of Henderson to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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, respectively, on the accounting 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 Henderson and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Bowers & Company

Watertown, New York
July 28, 2025

DRAFT

Annual Checklist for Review of Justice Court Records

Justice McCrea

	Yes	No
<u>Cash Receipts Book</u>		
▶ Are pre-numbered receipt forms issued for all collections?	✓	○
▶ Are duplicate receipts kept for court records?	✓	○
▶ Are receipts recorded up-to-date?	✓	○
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><i>Last recorded receipt:</i> # <u>0614</u> Date <u>12/9/24</u> Amount <u>\$150</u></p> </div> <div style="width: 35%; font-size: small;"> <p>Receipts are only issued from SEI software, printed on pre-numbered receipt book paper, no manual receipt book.</p> </div> </div>		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	✓	○
▶ Are deposits identified?	✓	○
▶ Are duplicate deposit slips kept for court records?	✓	○
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	○
▶ Are deposits recorded up-to-date?	✓	○
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><i>Last recorded deposit:</i> Date <u>12/10/2024</u> Amount <u>\$150</u></p> </div> </div>		
▶ Is the receipt book totaled and summarized at the end of each month?	✓	○
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><i>Last Month Totaled and Summarized</i> <u>December 2024</u> \$150</p> </div> </div>		
<u>Cash Disbursements Book</u>		
▶ Are pre-numbered checks used for all disbursements other than petty cash?	✓	○
▶ Are all checks signed by the Justice?	✓	○
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	○
▶ Are checks recorded up-to-date?	✓	○
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><i>Last recorded check:</i> # <u>1022</u> Date <u>12/2/24</u> Amount <u>\$138</u></p> </div> </div>		
<u>Bank Reconciliations</u>		
▶ Are bank accounts reconciled promptly after bank statements are received?	○	✓
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>n/a</u> Month Ending <u>December 31, 2024</u> Formal bank reconciliations are not being prepared.</p> </div> </div>		
<u>Additional Supporting Records</u>		
▶ Is a list of bail maintained?	○	✓
▶ Is a record of uncollected installment payments maintained?	✓	○

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Dockets and Case Files</u>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	✓	○
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	✓	○
▶ Do dockets for disposed cases appear to be complete?	✓	○
▶ Do dockets for disposed cases agree with amounts reported?	✓	○

Cash Book Reconciliation

▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting information?	○	✓

Last Cash Reconciliation:

Date Performed n/a *Month Ending* December 31, 2024

Cash book is verified to the bank statement, but no formal bank reconciliation is prepared.

Reports to the Division of Criminal Justice Services

▶ Are reports made timely to the Division of Criminal Justice Services?	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	○	✓

Reports to the Justice Court Fund

▶ Are reports made timely to the Justice Court Fund?	✓	○
▶ Do reported amounts agree with docket dispositions and case files?	✓	○
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending <u>December 2024</u> Date <u>1/3/25</u> Amount <u>\$150</u>	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	○	✓

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases? Yes No
If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized? Yes No
Last TSLED Report Available: Date ___ *No reports available*
Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? N/A
● Is the number of pending cases reasonable? Yes No
● How many cases are shown as pending for more than 90 days? N/A
● What actions have been taken to dispose of these cases? N/A

Noted that TSLED reports are not generated regularly or reviewed from the NYS DMV. The report was not provided by the Court once requested by Bowers & Company.

Overall Evaluation

The court has kept adequate records and files reports on a timely basis.

As noted above, bank reconciliations are not being prepared and documented on a regular basis.

Currently, TSLED reports are not being used and monitored to verify completeness and accuracy.

Submissions to the Justice court fund were performed timely.

Other controls over funds appear to be adequate.

Annual Checklist for Review of Justice Court Records

Justice Yonkovig

	Yes	No
<u>Cash Receipts Book</u>		
▶ Are pre-numbered receipt forms issued for all collections? Receipts are only issued from SEI software, printed on pre-numbered receipt book paper, no manual receipt book.	✓	○
▶ Are duplicate receipts kept for court records?	✓	○
▶ Are receipts recorded up-to-date?	✓	○
<i>Last recorded receipt:</i> # <u>0786</u> Date <u>12/9/24</u> Amount <u>\$50</u>		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	✓	○
▶ Are deposits identified?	✓	○
▶ Are duplicate deposit slips kept for court records?	✓	○
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	○
▶ Are deposits recorded up-to-date?	✓	○
<i>Last recorded deposit:</i> Date <u>12/10/24</u> Amount <u>\$50</u>		
▶ Is the receipt book totaled and summarized at the end of each month?	✓	○
<i>Last Month Totaled and Summarized</i> <u>December 2024</u> \$150		
<u>Cash Disbursements Book</u>		
▶ Are pre-numbered checks used for all disbursements other than petty cash?	✓	○
▶ Are all checks signed by the Justice?	✓	○
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	○
▶ Are checks recorded up-to-date?	✓	○
<i>Last recorded check:</i> # <u>365</u> Date <u>12/4/24</u> Amount <u>\$1,500</u>		
<u>Bank Reconciliations</u>		
▶ Are bank accounts reconciled promptly after bank statements are received?	✓	○
<i>Last Bank Reconciliation for Each Bank Account:</i> Date Performed <u>1/3/2025</u> Month Ending <u>December 31, 2024</u>		
<u>Additional Supporting Records</u>		
▶ Is a list of bail maintained?	○	✓
▶ Is a record of uncollected installment payments maintained?	✓	○

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Dockets and Case Files</u>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	✓	○
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	✓	○
▶ Do dockets for disposed cases appear to be complete?	✓	○
▶ Do dockets for disposed cases agree with amounts reported?	✓	○

Cash Book Reconciliation

▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting information?	✓	○

Last Cash Reconciliation:

Date Performed -1/3/2025 *Month Ending* December 31, 2024

Reports to the Division of Criminal Justice Services

▶ Are reports made timely to the Division of Criminal Justice Services?	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	○	✓

Reports to the Justice Court Fund

▶ Are reports made timely to the Justice Court Fund?	✓	○
▶ Do reported amounts agree with docket dispositions and case files?	✓	○
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending <u>12/31/24</u> Date <u>1/3/25</u> Amount <u>\$150</u>	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	○	✓

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases? Yes No
 If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized? Yes No
Last TSLED Report Available: Date_ No report available
Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? *_n/a_* _____ Yes No
- Is the number of pending cases reasonable? Yes No
 - How many cases are shown as pending for more than 90 days? *_n/a_*
 - What actions have been taken to dispose of these cases? _____

Noted that TSLED reports are not generated regularly or reviewed from the NYS DMV. The report was not provided by the Court once requested by Bowers & Company.

Overall Evaluation

The court has kept adequate records and files reports on a timely basis.
 Currently, TSLED reports are not being used and monitored to verify completeness and accuracy.
 Submissions to the Justice court fund were performed timely.
 Other controls over funds appear to be adequate.