

TOWN OF VICTOR

Ontario County, New York

**Agreed – Upon Procedures -
Town Justice Accounts**

For the Period January 1, 2020 – December 31, 2020





MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

Independent Accountant's Report On Applying Agreed-Upon Procedures

To the Board Members
Town of Victor
Ontario County, New York

We have performed the procedures enumerated below, which were agreed to by the Town of Victor, Ontario County, New York to assist the Board with evaluating the financial transactions of the Justice Accounts of the Town of Victor, Ontario County, New York for the period January 1, 2020 – December 31, 2020. The sufficiency of these procedures is solely the responsibility of the Town of Victor, Ontario County, New York. 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 as follows:

Procedure #1:

We reviewed the monthly bank reconciliations for two test months, and at year end, for the fine and bail accounts.

Findings #1

Based on the procedures performed, no findings were noted.

Procedure #2:

For the same two test months, we reviewed the monthly reports submitted to the New York State Comptroller for the following:

- a) For a sample of fines, criminal and civil cases, and dismissed charges, we examined the supporting case file, supporting cash receipt and how it was reported.
- b) For a sample of bail activity, we examined the supporting case file and cash receipt and disbursement documentation.

Findings #2

Based on the procedures performed, no findings were noted.

Procedure #3:

We reviewed outstanding bail at year end against case files and accounting information and verified it was proper outstanding bail.

Findings #3

Based on the procedures performed, no findings were noted.

Procedure #4:

The Town Court processes many transactions during the year. We reviewed a sample of accounts receivable to ensure reporting to the DMV was made timely and unpaid/unanswered tickets were properly scofflawed.

Findings #4

We noted one instance where an individual was listed on the payment due report, however, they had already paid their fine in full on January 16, 2020.

Procedure #5:

We reviewed the internal accounting control procedures for the Justice Accounts.

Findings #5

Based on the procedures performed, no findings were noted.

This agreed upon procedures engagement was conducted in accordance with the 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 Justice Accounts for the period January 1, 2020 – December 31, 2020. 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 Town of Victor, Ontario County, New York and is not intended to be and should not be used by anyone other than those specified parties.

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We would like to express our appreciation to the judges, as well as the staff for all the courtesies extended to us during the course of our engagement. If you have any questions regarding the above items, please do not hesitate to call.

Rochester, New York
February 23, 2021

Mengel, Metzger, Barw & Co. LLP