

TOWN OF VICTOR

Ontario County, New York

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

For the Period January 1, 2021 – December 31, 2021



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 on the financial transactions of the Justice Accounts of the Town of Victor, Ontario County, New York for the period January 1, 2021 – December 31, 2021. The Town's management is responsible for the financial transactions for the period January 1, 2021 – December 31, 2021.

The Town of Victor, Ontario County, New York has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Board with evaluating the financial transactions of the Justice Accounts for the period January 1, 2021 – December 31, 2021. 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.

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, accounts were properly reconciled.

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:

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

Findings #4

Based on the procedures performed, no findings were noted.

We were engaged by the Town of Victor, Ontario County, New York to perform the 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, the objective of which would be the expression of an opinion or conclusion on the financial transactions of the Justice Accounts for the period January 1, 2021 – December 31, 2021. 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 Victor, Ontario County, New York and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

* * *

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.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
February 14, 2022