

TOWN OF VICTOR

Ontario County, New York

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

For the Period January 1, 2023 – December 31, 2023



BUSINESS
ADVISORS
AND CPAS



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ADVISORS
AND CPAS

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, 2023 – December 31, 2023. The Town's management is responsible for the financial transactions for the period January 1, 2023 – December 31, 2023.

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, 2023 – December 31, 2023. 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

Our testing revealed one instance for Judge Holter where a receipt was not deposited into the bank within 72 hours after collection, as indicated in the OSC Justice Court Handbook.

Procedure #3:

We reviewed outstanding bail at year end against case files and accounting information.

Findings #3

No exceptions were found as a result of applying the procedure.

Procedure #4:

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

Findings #4

No exceptions were found as a result of applying the procedure.

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, 2023 – December 31, 2023. 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.

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.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
February 29, 2024