

Municipal Responsibilities over Justice Courts



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Justice Court Fund

The *Justice Court Fund* (JCF) provides centralized accounting for the fines, penalties, forfeitures and fees collected by the town and village justice courts throughout New York State.

The *JCF Unit* receives and examines the monthly reports to determine the distribution of funds collected and fees earned to the State, counties, towns, and villages, per NYS Statute.

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Justice Courts - by the Numbers

- 1,902 town and village justices in New York State (April 2026)
- 1,181 courts in towns (924) and villages (257)
- Town and villages statewide retained over \$132 million in 2025
- Court Revenue Report updated annually
- Handbook for Justices and Court Clerks - “Distribution of Funds” chapter and table

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Town and Village Court Revenue Report

Office of the NEW YORK STATE COMPTROLLER
NYS Comptroller Thomas P. DiNapoli

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Justice Court Fund

Town and Village Court Revenue Report

ALL DATA

ALL COUNTIES - 2024

COUNTY: All YEAR: 2024 Submit Query

Export to PDF Export to CSV Data Description

COUNTY	JURISDICTION	MUNICIPAL CODE	STATE	COUNTY	LOCAL	TOTAL
ALBANY	TOWN OF BIERNE	013080	\$4,294.00	\$3,025.00	\$5,325.00	\$13,644.00
ALBANY	TOWN OF BETHLEHEM	013070	\$172,505.00	\$45,495.00	\$193,035.00	\$381,035.00
ALBANY	TOWN OF COEYMANS	013160	\$56,802.00	\$5,160.00	\$128,017.50	\$210,039.50
ALBANY	TOWN OF COLONE	013187	\$536,228.00	\$81,205.27	\$901,636.97	\$1,818,965.04
ALBANY	TOWN OF GREEN ISLAND	013345	\$25,530.00	\$4,730.52	\$28,198.00	\$58,458.52
ALBANY	TOWN OF GUILDERLAND	013355	\$242,288.86	\$25,047.50	\$381,968.75	\$619,302.91
ALBANY	TOWN OF KNOX	013420	\$1,568.00	\$500.00	\$1,540.00	\$3,666.00
ALBANY	TOWN OF NEW SCOTLAND	013381	\$28,305.50	\$10,470.00	\$47,529.50	\$86,305.00

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Justice Court Oversight

- Office of Court Administration - audits, technical assistance, training
 - adjudication/procedural issues
 - supervising judges
 - resource center
- DMV – technical assistance, training
 - TSLED
- DCJS – technical assistance, training
 - Criminal Disposition Reporting,
 - DNA requirements
- Commission on Judicial Conduct - investigative
- OSC - financial issues
 - technical assistance, training, Handbook, audits

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Municipal Role

Towns and villages have a role in:

- Justice court budgets
- selecting non-judicial employees
- setting salaries and other benefits
- enacting general policies of employment and administration
- the required annual audit

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Justice Court and Local Government Interaction – Overview

- Every month, town and village justices:
 - Hear and adjudicate matters before the court
 - Collect fines, fees and surcharges
 - Submit the collections for that period to municipal CFO
- Every month, town and village CFOs:
 - Pay the invoice from OSC Justice Court Fund for the State and county share

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Town / Village Clerk Responsibilities

OSC Roster Update Request:

- OSC sends to Town / Village clerk immediately following elections
- If there are changes, clerk must update the form and return it to OSC
- Changes can be due to election, board resolution, or resignation. Form can also be used to update changes to an existing justice's contact information or term

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Town / Village Clerk Responsibilities

Justice entering or leaving office outside of election cycle:

- Clerk must notify OSC at courtfund@osc.ny.gov
 - Timely notification
 - State a brief reason for the change
 - Include the start and end dates for the term

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Charitable Gaming

- JCF maintains the subsidiary ledger for Bingo and Games of Chance (GoC), and issues related refunds
- Organizations hold events and remit fees to the municipal clerk:
 - Bingo
 - GoC – Bell-Jar/Pull-Tab, Casino/Vegas Night, or Raffle
- Municipal clerks report and remit Bingo and GoC fees collected to JCF

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Charitable Gaming

Bingo events - reporting to OSC

- Fill out AC-320 *Report of Bingo Fees Collected*.
- Collect \$18.75 from organization; the municipality keeps 40% (\$7.50) and remits 60% to OSC (\$11.25).
 - Bingo per-day performance
- Collect Lessor License fees
 - Amount varies; municipality keeps 50% and remits 50% to OSC.
- Make check payable to “State Comptroller”
 - Remember to sign and enclose the AC 320 form.

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Charitable Gaming

Games of Chance events - reporting to OSC

- Fill out AC-1810 *Report of Games of Chance Fees Collected*.
- Collect \$25.00 from organization; the municipality keeps 40% (\$10.00) and remits 60% to OSC (\$15.00)
 - Bell Jar and Raffle annual fee
 - Casino/Vegas Night per-day performance
- Collect Lessor License fees
 - Amount varies; municipality keeps 50% and remits 50% to OSC.
- Make check payable to “State Comptroller”
 - Remember to sign and enclose the AC 1810 form

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CFO Responsibilities

On a monthly basis:

Receive checks from justices

- Record as A690 Overpayments and Clearing Account

JCF will invoice for the State and County Share

- Keep municipality's share
 - Liquidate the A690 liability and record as court revenues
- Remit invoice amount to JCF, and if applicable, to the village(s)
 - Liquidate the A690 liability and remit monies due to JCF and the Village Treasurer (if applicable)

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Interest on Justice Court Funds

Important Restriction: Moneys received by justices in their judicial capacity are not considered “idle moneys” of the municipality

No statutory authority to invest these funds in time deposit accounts or certificates of deposit.

Funds must be handled per statutory requirements, i.e., held by justice or transferred to CFO for State Comptroller distribution.

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CFO Responsibilities

Inspect Docket:

- In instances where the Justice has left office without filing a monthly report, the CFO is responsible for:
 - Reporting cases adjudicated by the Justice on the monthly report, and
 - Certifying monies collected by the Justice.
- We will contact you if this occurs and assist you in properly submitting the outstanding reports.

Common CFO Questions

Why are we missing the JCF invoice?

- The justice may not have filed or filed late.
- The report may contain incomplete information that needs follow-up with the court.
 - JCF Unit needs time to review report and determine the distribution of revenues.

Common CFO Questions

Why are we missing the JCF invoice?

- There may be an adjustment on the report with inadequate support.
 - Adjustments are entries on the justice's report used to return money to the court for:
 - Credit card chargebacks,
 - Reported a case as paid in error,
 - Unidentified monies finally identified.

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Common CFO Questions

- Why are we missing the JCF invoice?
 - Call or email courtfund@osc.ny.gov and we'll email you a copy.
- We paid the wrong amount to JCF. What now?
 - JCF staff will contact you.

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Common CFO Questions

If the Justice is incapacitated/
deceased, how is the **monthly report**
handled?

- Contact JCF and the court to obtain the monthly report file from the Courtroom Program software
 - JCF will allow access for you to file on behalf of justice.
 - Once the file is obtained from the court, login to OSC's Online Services portal to electronically file the report.

Common CFO Questions

If the Justice is incapacitated/
deceased, how is any **remaining money**
handled?

- Justices open fine/bail bank account(s) in their name(s) and use the EIN (Employer ID Number) of the municipality.
 - Using the EIN allows the CFO to intercede on behalf of the incapacitated/deceased justice.
 - Justices can share bail account only.
 - If bail account is combined with fine account, the justices cannot share the accounts.

Board Responsibilities

Annual Audit Requirement - Core Board Duty

- Every town and village justice must present records and docket at least once a year to be examined... (UJCS §2019-a).
- Town Law §123 also allows the board to require submission of any town officer's books and records at any time.

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Auditing Overview - Multiple Types of Audit

- JCF Unit does not perform audits.
- State Comptroller (OSC) audits towns and villages, including departments of the municipality.
- Office of Court Administration (OCA) audits justice courts.
- Commission on Judicial Conduct is an independent state agency charged with investigating allegations of judicial misconduct against New York state, county, town and village judges.

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Board Responsibilities - Board Audit Options

How the Board can fulfill this responsibility

- Board may:
 - perform the audit itself, OR
 - engage an independent Certified Public Accountant or Public Accountant.
- In towns with a comptroller, the annual audit responsibility rests with the comptroller.
- No requirement for both board audit and independent audit.

Tools Provided to the Board

Audit Support Resources

The JCF Handbook has tools to help provide reasonable assurance that money-handling duties are properly monitored:

- General Recordkeeping Requirements for Justices (Appendix 8)
- Monthly Review Checklist (Appendix 9)
- Instructions and annual audit checklist (Appendix 10)

Board Preparation Steps

How to get ready

Gain understanding of court operations and financial rules by:

- Meeting with justices, court clerks, experienced board members and associations, and
- Using the Justice Court Handbook.
 - Use monthly checklist (Appendix 9) year-round.

Monthly Review Best Practice

Proactive Oversight - Use Monthly Checklist (Appendix 9) regularly

Benefits:

- Discover irregularities early,
- Reduce time needed for annual audit,
- Minimize risk and investigation time, and
- Keeps board review efficient and effective.

Expected Minimum Records- What Boards Should Verify

Board members should confirm the justice court maintains (manual or computerized):

- Cash receipts records,
- Cash disbursement records,
- Bank statements,
- Monthly reconciliations of cash book vs. bank balances,
- Reports to applicable governmental agencies, and
- Supporting documents for all of the above.

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Documenting the Annual Audit

Best Practice

- Board should send a letter to the CFO confirming audit completion.
- Use OSC checklist (Appendix 10) as supporting evidence.
 - Proper documentation protects the board and provides clear records.

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Independent Audits – Important Clarification

Is the annual board audit still required if an independent audit of the Justice Court is performed?

No, the Board can rely on CPA/public accountant for the required annual audit. However, a general town/village financial statement audit may not cover Justice Court records unless specific agreed-upon procedures are added. Always confirm scope of the engagement.

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Board Responsibilities - Petty Cash Fund Authorization

Board Authorization Required

Used for:

- making change for currency/coin receipts, and
- certain authorized small disbursements.

Funds are advanced by town/village CFO and must be replenished with supporting documentation.

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Board Responsibilities - Summary

- Ensure annual audit is completed (self or CPA).
- Verify required records and reconciliations are maintained.
- Use provided checklists for monthly and annual reviews.
- Document all audit activities.
- Maintain proper oversight of petty cash and prohibit unauthorized investment of court funds.
- Proactively communicate with court personnel and OSC.

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Justice Court Assistance Program (JCAP) - contact OCA

This program was established by the Legislature to provide a means by which towns and villages may obtain limited State funding to improve operation of their Justice Courts.

- Contact OCA with questions about this program.

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Resources

OSC website – Justice Court Fund (JCF) page:
www.osc.state.ny.us/localgov/finreporting/jcef/index.htm

JCF Handbook for Town and Village Justices and
Court Clerks: www.osc.state.ny.us/localgov/pubs/jch.pdf

Office of Court Administration (OCA) Resource
Center: 800-232-0630

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Thank you.

Contact the Justice Court
Fund Unit at:
866-321-8503 opt 1,2
courtfund@osc.ny.gov



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