



# Town of Ellicott

## Justice Court

### Report of Examination

Period Covered:

January 1, 2011 – April 21, 2015

2015M-111



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

November 2015

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Ellicott, entitled Justice Court. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The Town of Ellicott (Town) is located in Chautauqua County and is governed by the Town Board (Board), which is composed of four elected members and an elected Town Supervisor (Supervisor). The Board has the overall responsibility for overseeing the Town's financial activities, including the Town Justice Court (Court). The Justices' principal duties involve adjudicating legal matters within the Court's jurisdiction, and they are personally responsible for all money received and disbursed by the Court. The Town's two elected Justices have held their positions throughout the audit period. The Town also employs one full-time Court clerk and one part-time Court clerk to assist with the Court's financial responsibilities; both were employed by the Town throughout our audit period. The Court reported collecting approximately \$953,000 in fines, fees and surcharges during our audit period, including \$3,740 in parking violation fines.

#### **Scope and Objective**

The objective of our audit was to examine the Court's financial activity for the period January 1, 2011 through April 21, 2015. Our audit addressed the following related question:

- Did the Justices accurately and completely collect, record, deposit and report money in a timely manner?

#### **Audit Results**

Not all Court money was properly recorded, deposited or reported to the State Comptroller's Justice Court Fund (JCF) during the audit period. Court liabilities of \$66,298 exceeded the Justices' total available cash of \$31,855 as of October 16, 2014, resulting in a shortage of \$34,443. This occurred because the Justices did not establish appropriate internal controls over the Court's financial processes, and neither the Justices nor the Board provided proper oversight.

The Justices did not segregate the duties of the full-time Court clerk, who controlled all phases of the Court's cash collection, recording and reporting process with minimal oversight. As a result, the full-time Court clerk was able to manipulate Court records and admitted to embezzling funds. Neither the Justices nor the Court clerks performed monthly accountabilities, and the Board did not consistently conduct, or retain anyone to conduct, the required annual audit of the Justices' records. The Court clerks issued 264 duplicate receipts totaling \$36,410 that were not deposited or reported and remitted to the JCF. Of these, 178 receipts, totaling \$23,915, were recorded in the system. However, in all these instances the system indicated a change to the record after the original recorded deposit date, which could have allowed the full-time Court clerk to print a cashbook report and monthly report for

the Justices and the JCF, but omitting selected receipts. In addition, the Justices did not adequately reconcile pending-ticket reports from the New York State Department of Motor Vehicles (DMV) with current Court caseload activity, and the full-time Court clerk was not notifying the DMV of unresolved tickets in a timely manner. Further, although Board minutes indicated that the Board had completed a review of the Court's 2014 records, Town officials provided no documentation of who participated in the Board's audit or the results of the review. If effective internal controls had been established and supported with proper oversight by the Justices and the Board, these irregularities may have been detected and addressed in a timely manner.

We also found that the Town has no procedures for controlling the inventory of unissued parking tickets, the collection and recording of fines or the periodic reconciliation of issued tickets to Court records. No one at the Police Department or the Court reconciled tickets issued by police officers to those collected by the Court as indicated in the Court records. The lack of controls over parking tickets – particularly when the full-time Court clerk's duties are not segregated and the Justices do not provide compensating oversight – could lead to irregularities in the collection and reporting of parking ticket receipts and a loss for the Court.

Our findings have been referred to the District Attorney's office and a criminal investigation is pending.

### **Comments of Town Officials**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Although Town officials disagreed with certain content in the report, they generally agreed with our findings and plan to initiate corrective action.

# Introduction

## Background

The Town of Ellicott (Town) is located in Chautauqua County and serves approximately 8,700 residents. The Town is governed by the Town Board (Board), which is composed of four elected members and an elected Town Supervisor (Supervisor). The Supervisor is the Town's chief executive and chief fiscal officer. The Board has the overall responsibility for overseeing the Town's financial activities, including the Town Justice Court (Court).

The Justices are responsible for adjudicating legal matters within the Court's jurisdiction and properly accounting for all money collected and disbursed by the Court. Each Justice is required to report monthly to the State Comptroller's Justice Court Fund (JCF) the financial activities of the preceding month. The Justices are also responsible for the collection, recording and reporting of all parking violation fines.

The Town has two elected Justices who preside over the Court. The Town also employs one full-time Court clerk and one part-time Court clerk to assist with the Court's financial responsibilities. The Court reported collecting approximately \$953,000 in fines, fees and surcharges during our audit period, including \$3,740 in parking violation fines.

Both Justices have held their positions throughout our audit period. Full-time Court clerk Jennifer Piazza and the part-time Court clerk were also employed by the Town throughout our audit period.

## Objective

The objective of our audit was to examine the Court's financial activity. Our audit addressed the following related question:

- Did the Justices accurately and completely collect, record, deposit and report money in a timely manner?

## Scope and Methodology

We examined the records and reports of the Court for the period January 1, 2011 through April 21, 2015.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

## Comments of Town Officials and Corrective Action

The results of our audit and recommendations have been discussed with Town officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Although Town

officials disagreed with certain content in the report, they generally agreed with our findings and plan to initiate corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Town Board to make this plan available for public review in the Town Clerk's office.

## Justice Court

Justices are responsible for ensuring that all money collected is deposited in a timely manner, performing reconciliations of Court collections to corresponding liabilities and reporting Court transactions to the JCF and the New York State Department of Motor Vehicles (DMV), when applicable.

Our audit determined that not all Court money was properly recorded, deposited or reported to the JCF during the audit period. Court liabilities of \$66,298 exceeded the Justices' total available cash of \$31,855 as of October 16, 2014, resulting in a shortage of \$34,443. This was allowed to occur because the Justices did not provide proper oversight of the Court's financial activity. They did not segregate the financial duties of the full-time Court clerk, who controlled all phases of cash collection, and did not ensure that monthly accountabilities were performed. Further, the Board did not consistently conduct, or retain anyone to conduct, the required annual audit of the Justices' records, and did not question the lack of monthly accountabilities. If internal controls had been established and were working properly, these irregularities may have been detected and addressed in a timely manner.

We also identified weaknesses in the internal controls over parking ticket operations. The Town has no procedures for controlling the inventory of unissued parking tickets, the collection and recording of fines or the periodic reconciliation of issued tickets to Court records.

Our findings have been referred to the District Attorney's office and a criminal investigation is pending.

### Cash Shortage

Justices must safeguard cash and other resources and ensure that financial transactions are processed in a timely manner and accounting records are complete and accurate. Justices are personally responsible for money received by the Court and may be liable for money paid to the Court that was lost or stolen.

On the surface, the Court records appeared to be well maintained. Daily cashbook report amounts agreed with bank deposits and monthly reports of Court transactions to the JCF. We also tested deposit compositions<sup>1</sup> to verify that recorded receipts were deposited

<sup>1</sup> The Court's banks provided copies of checks or money orders that were deposited into the Court's bank accounts for the period of January 1, 2013 through October 16, 2014. Testing of compositions of deposit did not result in any material findings showing checks or money orders that were not reported; as such, this testing was not extended back to January 1, 2011.



intact, or in the same order and form as received (i.e., cash or check). We noted no material exceptions. However, our comparison of manual receipts to reports and bank records showed that not all collections from individuals appeared on the daily cashbook reports or monthly reports to the JCF, and not all collections were deposited in the bank.

We compared reported fines totaling \$952,898 with computerized cashbook reports,<sup>2</sup> manual duplicate receipts, bail and other payment reports for the period January 1, 2011 through October 16, 2014. We identified 264 issued duplicate receipts totaling \$36,410 that were collected but not deposited, reported or remitted to the JCF or other parties. This occurred because the full-time Court clerk controlled all phases of the Court’s cash collection process and was able to manipulate records and report only selected items. For example, for the Justices’ use in reconciling recorded collections to deposits, the full-time Court clerk printed cashbook reports with each deposit that included only those receipts that matched the amount of the deposits she had prepared. Because the Justices did not reconcile the manual duplicate receipts to the computer-generated cashbook reports, deposits or monthly JCF reports, they did not detect the un-deposited amounts.

Court liabilities of \$66,298 exceeded Court assets of \$31,855 as of October 16, 2014, resulting in a shortage of \$34,443 as shown in Figure 1.

<b>Figure 1: Court Accountability Analysis</b>	
<b>Assets as of October 16, 2014</b>	
Justices’ bank account balances as of October 16, 2014	\$32,412
Outstanding checks	(\$815)
Unreimbursed overpayments to the JCF	\$250
Unreimbursed bank fees	\$8
<b>Total Court Assets</b>	<b>\$31,855</b>
<b>Less: Known Liabilities as of October 16, 2014</b>	
Collections based on duplicate receipts, not reported to the JCF	\$36,410
Fines and fees reported to the JCF for October 2014	\$10,335
Outstanding bail	\$19,373
Civil fees due to the JCF	\$110
Overpayments due to payer	\$70
<b>Total Known Liabilities</b>	<b>\$66,298</b>
<b>Cash Shortage</b>	<b>(\$34,443)</b>

## Justice Oversight

Justices must ensure that an effective system of internal controls is in place and provides sufficient segregation of duties to prevent one individual from controlling all phases of a transaction (i.e., collecting,

<sup>2</sup> Printed by the full-time Court clerk each month and maintained in the Justices’ records

depositing, recording and reconciling money). When this is not practical, the Justices should review and provide adequate oversight of the work performed by the Court clerks.

The Justices must ensure that Court personnel issue appropriate receipts to acknowledge collection of all money paid to the Court. These receipts should be pre-numbered and issued consecutively, and the Court should retain a duplicate copy of each receipt.

Further, Justices are required to appropriately account for cash receipts and disbursements and determine accountability by preparing a list of Court liabilities and comparing it with reconciled bank balances on a monthly basis. Justices should also periodically update and reconcile DMV reports of pending tickets with current caseload activity to determine if paid tickets are being properly reported to the JCF and the DMV, and investigate those that are not.

Receipts – The full-time Court clerk was responsible for collecting Court receipts, recording the receipts in the computer system, preparing deposits for the Justices, preparing monthly reports for the JCF and reporting Court transactions to the DMV.<sup>3</sup> The part-time Court clerk also collected receipts, but was not responsible for entering them into the computer system, preparing deposits for the Justices or preparing monthly reports to the JCF. The Justices matched the deposit amounts to the computerized cashbook reports, reviewed month-end reports and signed checks; however, they provided minimal oversight of the full-time Court clerk who controlled all phases of the Court’s cash collection, recording and reporting process. As a result, the full-time Court clerk was able to manipulate Court records and report only selected receipts, which allowed her to embezzle at least \$34,443 in Court receipts.

The Court clerks issued 264 duplicate receipts totaling \$36,410 that were not deposited, listed on the computerized cashbook report, or reported and remitted to the JCF. Had the Justices verified the collections prior to deposit by comparing computerized cashbook reports to the duplicate receipt books, they should have identified the same irregularities that we found in our review.

Using the Court’s computer system data, we determined that 178 receipts, totaling \$23,915 (comprising 66 percent of the \$36,410 in receipts that were issued and not reported to the JCF), were recorded in the system. In all these instances the system indicated a change was made to the record after the original recorded deposit date. Although

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<sup>3</sup> One of the Justices would perform these duties if the full-time Court clerk was out on extended leave. This occurred once during our audit period, from June 1 through June 24, 2014. We found no exceptions during this time period.

we could not confirm what changes were made, deposit and receipt dates may have been entered incorrectly and subsequently corrected. Because the system is date sensitive, this could have allowed the full-time Court clerk to have printed the (incomplete) cashbook report and monthly report for the Justices and the JCF, omitting selected receipts, then subsequently correct the date of the record in the system and reprint the report showing the receipts.

For example, manual receipt #44606 dated January 6, 2012 was not on the monthly cashbook report printed on January 31, 2012 and on file in the Court’s office for the period January 1 through January 31, 2012. As a result, the receipt was not included in the deposit that the full-time Court clerk prepared for the Justice and also was not reported to the JCF. However, receipt #44606 was listed as collected on a subsequent cashbook report that the full-time Court clerk printed for us on March 27, 2015 for the period January 1, 2011 through December 31, 2012.<sup>4</sup> In addition, 41 receipts totaling \$6,190 (17 percent) were recorded in the system, but were subsequently deleted and not reported to the JCF, as indicated in Figure 2.

**Figure 2: Receipts Not Reported and Remitted to the JCF or Other Parties**

	Total #	Total \$
Receipt recorded in system, not reported to the JCF	178	\$23,915
Receipt recorded in system, record subsequently deleted	41	\$6,190
Receipt not recorded in system, but fine assigned and payment pending <sup>a</sup>	19	\$2,925
Receipt not recorded in system and no fine assigned, but other information provided <sup>b</sup>	22	\$2,945
Receipt not recorded in system and no corresponding support for the amounts indicated on manual duplicate receipts	4	\$435
<b>Total</b>	<b>264</b>	<b>\$36,410</b>

<sup>a</sup> Like amounts appear on the “partial payment due” report of individuals who have unpaid fines.  
<sup>b</sup> For example, fine/fee amounts indicated on case history reports.

Accountability – Neither Justice performed, or ensured that the full-time Court clerk performed, a monthly accountability analysis. In addition, neither Justice performed a proper bank reconciliation but limited their review to deposit and disbursement information on the monthly bank statements. Had the Justices performed an accountability, they could have investigated any differences in a timely manner.

<sup>4</sup> Handwritten duplicate receipts were issued throughout our audit period. However, the full-time Court clerk was not entering the receipt numbers into the system until September 2013. We were able to determine that the receipt now appeared by comparing the name and amount on the manual duplicate receipt to the cashbook report. Once the receipts started being recorded on the cashbook reports, the instances of receipts not being deposited or reported were significantly reduced (we identified three instances totaling \$350 where the manual receipt was not deposited or reported).

Review of Reports – The DMV pending-ticket report dated October 16, 2014 contained approximately 4,200 tickets and included violations dating back to 1986. Because the Justices did not adequately reconcile DMV reports with current Court caseload activity, they did not question the large amount of unresolved tickets remaining on the pending-ticket list. The full-time Court clerk was not notifying the DMV of the unresolved tickets in a timely manner because at least 215, or 81 percent, of the tickets in Figure 2 were actually paid, but were not recorded, reported and remitted.

The Court's lack of control – including a proper segregation of financial duties, monthly accountability analyses and a regular review of DMV reports – allowed the theft of taxpayer funds.

## Annual Audit

Every town justice is required to present his or her records and dockets at least once each year to be examined by the Town Board or by an independent public accountant. In conducting the review, it is important for a board to determine whether the court has effective procedures to ensure that financial transactions are properly recorded and reported and that all money is accounted for. This is especially important because justices and Court clerks have the ability to perform multiple tasks, including accepting payments, opening mail, issuing receipts, recording transactions and making deposits.

According to the December 1, 2014 Board minutes, the Board had completed its review of the 2014 records. Town officials provided no documentation of who participated in the Board's audit or the results of the review. One Board member indicated that his review of the 2014 Court records involved reviewing computerized cashbook reports printed by the full-time Court clerk<sup>5</sup> and bank statements to ensure that what was collected was deposited.

Because it appeared that the full-time Court clerk recorded and reported the same amounts that were deposited, the Board may have concluded that the records were in good order. However, had the Board questioned why accountabilities were not prepared, or reconciled duplicate receipts to the amounts deposited, reported and remitted to the JCF, the Board may have identified the irregularities we found in our review.

Without an effective audit of the Court's records, including available cash and monthly accountabilities, the Town cannot provide assurance that all funds are properly accounted for.<sup>6</sup>

<sup>5</sup> The clerk printed reports with each deposit and for each month.

<sup>6</sup> The *Handbook for Town and Village Justices and Court Clerks* contains sample schedules and questionnaires to assist in completing this annual audit. It can be found at <http://www.osc.state.ny.us/localgov/pubs/jch.pdf>.

## Parking Ticket Controls

Good internal controls over parking ticket operations include adopted policies for collection, reconciliation and enforcement. It is the responsibility of the Police Chief and Justices to implement Board policy and establish procedures to ensure that internal controls are in place and operating effectively. Such controls should include the tracking and protection of unissued ticket inventory; a process for recording issued tickets; a process for collecting, accounting for and reporting the receipt of fines, and the reconciliation of issued and unissued parking tickets from the Police department with the outstanding and paid tickets from the Court.

The Board has not adopted written policies and procedures for parking ticket operations or the periodic reconciliation of tickets. Police personnel are responsible for the acquisition and issuance of parking tickets. Police officers issue parking tickets and provide copies to the Court. The Court is responsible for maintaining files and following up on all issued parking tickets, processing them when they are paid or protested and recording the disposition. In addition, the Court is responsible for all financial aspects of parking ticket activity including receiving, recording, preparing for deposit and reporting all parking ticket receipts to the JCF.

We found there are no controls over unissued, issued or destroyed tickets. Parking tickets in use for the period January 1, 2013 through October 16, 2014 were loose tickets issued in duplicate.<sup>7</sup> Police personnel did not maintain an inventory log of ticket books<sup>8</sup> or routinely print a list of issued tickets. Further, no one at the Police Department or the Court performed a reconciliation of tickets issued by police officers to those collected by the Court as indicated in the Court records. Without such a reconciliation there is an increased risk that issued tickets may not be recorded and reported when payment is made or that unpaid tickets will not be properly enforced.

We reviewed the police log of tickets issued for the period January 1, 2013 through October 16, 2014,<sup>9</sup> which totaled 141 tickets issued (112 tickets reported to the JCF, 20 pending and nine dismissed). We were unable to locate three<sup>10</sup> tickets in the Court's files, and found an additional 16 tickets in the Court's files (13 reported, two pending and one voided) that were not on the "issued" log we examined.

The lack of controls over parking tickets – particularly when the full-time Court clerk's duties are not segregated and the Justices do not

<sup>7</sup> One part issued to the violator and one given to the Court

<sup>8</sup> Tickets are pre-numbered but there is no record of the ticket books or if a ticket is destroyed (i.e., damaged and not issued).

<sup>9</sup> Our testing of parking tickets did not find significant variances.

<sup>10</sup> The Police Sergeant could not confirm whether one of these tickets was actually issued.

provide compensating oversight – could lead to irregularities in the collection and reporting of parking ticket receipts.

## **Recommendations**

The Board and Justices should:

1. Take action to recover any money due to the Town and New York State.

The Justices should:

2. Segregate duties over receiving and recording cash to the extent possible; and/or provide additional oversight of the Court clerks as a compensating control.
3. Compare duplicate receipts to monthly computerized cashbook reports and ensure that all receipts are accounted for.
4. Ensure that bank reconciliations and accountability analyses are prepared and verified on a monthly basis, and investigate any variances.
5. Periodically review and reconcile the DMV pending-ticket log with the Court's caseload activity to ensure that tickets are properly reported and paid to the JCF in a timely manner.
6. Ensure that the Court clerks update the DMV records of tickets that have been paid.

The Board should:

7. Perform, or hire an independent public accountant to perform, a thorough audit of the Court's records on an annual basis. Evidence of an audit indicating the tests performed, the records reviewed and the results of the audit should be retained. Duplicate receipts should be compared with deposits, records and reports.
8. Adopt policies and procedures for the collection and enforcement of parking tickets that include, among other things, the segregation of incompatible duties.

The Police Chief and Justices should:

9. Account for all parking tickets purchased, issued, voided, paid and unpaid in order to establish accountability.

## **APPENDIX A**

### **RESPONSE FROM TOWN OFFICIALS**

The Town officials' response to this audit can be found on the following page.



SUPERVISOR  
**PATRICK W. McLAUGHLIN**

TOWN CLERK AND  
RECEIVER OF TAXES AND ASSESSMENTS  
**MICHAEL C. ERLANDSON MBA**

SUPT. OF HIGHWAYS  
**ROBERT F. PICKETT JR.**

ASSESSOR  
**KEVIN P. OKERLUND**

CODE ENFORCEMENT OFFICER  
**DAVID ROWE**

## **TOWN OF ELLICOTT**

215 SOUTH WORK STREET  
FALCONER NEW YORK 14733  
PHONE 716- 665-5317  
FAX 716-488-1160

TOWN JUSTICE  
**MARILYN C. GERACE**  
**SALLY A. JAROSZYNSKI**

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**GEORGE A. BECKERINK**  
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**WILLIAM L. WRIGHT JR**

October 8, 2015

Mr. Jeffrey D. Mazula  
Office of the State Comptroller  
110 State Street  
Albany NY 12236

**Re Town of Ellicott Audit Review**

Dear Mr. Mazula:

Please accept this letter of acknowledgement regarding the recent Town of Ellicott internal audit conducted for the period January 1, 2011 – April 21, 2015 (Ref. #2015M-111).

Although town officials are grateful to the Office of the State Comptroller and its examiners for exposing a “thief in our midst”, there are several aspects of the audit review that we disagree with. I will address those points in the corrective action plan. I also wish to complement your examiners. They did an extremely thorough job and acted in a professional manner.

Respectfully,

Patrick W. McLaughlin  
Town Supervisor

Cc [REDACTED]

HOME PAGE: <http://www.townofellicott.com/>

EMAIL: [ellicott@townofellicott.com](mailto:ellicott@townofellicott.com)



## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

The audit objective was to determine whether the Justices accurately and completely collected, recorded, deposited and reported money in a timely manner for the period January 1, 2011 through October 16, 2014.

To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed the Justices and Court clerks concerning the Court's operations. These discussions allowed us to understand the Court's internal control system and assess whether the established controls were sufficient to protect resources from possible loss or improper use, minimize the risk of errors and irregularities and ensure compliance with applicable rules and regulations regarding the Court's operations.
- We examined the Court's financial and other records relating to the collection and subsequent disposition of fines and bail. These records included bank statements, copies of deposit slips, canceled checks, cashbooks, manual duplicate receipts, manual case files and monthly reports provided to the JCF. We used this information to determine if money was accurately and completely collected, recorded, deposited and reported.
- We counted the Court's cash on hand on October 16, 2014 and performed a bank reconciliation and accountability analysis to determine whether the total available cash (on hand and deposited) was sufficient to cover the Court's liabilities. We also performed bank reconciliations and accountability analyses for December 31, 2010 and December 31, 2012.
- We obtained information electronically from the JCF and the DMV and compared it to Court records. Using this information, we were able to determine whether fines, fees and surcharges were reported, as required, to the JCF and whether DMV records were updated.
- We obtained bank deposit compositions for all deposits made from January 1, 2013 through October 16, 2014 and compared checks and cash deposited against cashbook entries to determine if receipts were deposited in a timely manner and intact.
- We obtained a computerized list of bail and "other" receipts to verify that recorded and returned amounts agreed with case files.
- We obtained a list of issued parking tickets from the Police Department to verify that all issued parking tickets were filed by the Court as pending or paid.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## APPENDIX C

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**AND SCHOOL ACCOUNTABILITY**

Andrew A. SanFilippo, Executive Deputy Comptroller  
Gabriel F. Deyo, Deputy Comptroller

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