

Village of Poquott

Justice Court Operations

MARCH 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Village of Poquott

Audit Objective

Determine if the Justice Court properly accounted for court funds.

Key Findings

- The Justice was unaware that in August 2016, the Court clerk deposited \$6,525 belonging to a neighboring village's justice court for which she also worked. This error was corrected in October 2016 when she transferred the money between two accounts.
- The Justice was unaware that the Court clerk filed 11 of 15 monthly reports of money collected (73 percent) to the JCF after the due date. On average, reports were 14 days late.
- Prior to 2017, the code enforcement department did not maintain a record of tickets issued or unissued. In addition, 41 tickets in the 2017 sequence with estimated fines and fees totaling approximately \$5,900 were not recorded as issued or paid.

Key Recommendations

- Oversee the Court clerk, including reviewing bank reconciliations (which are currently not being prepared) with documentation or reviewing receipts and reports.
- Ensure JCF reports are filed timely and accurately and ensure the control and reconciliation of issued and unissued tickets.

Village officials disagreed with certain aspects of our findings, but indicated they have initiated corrective action. Appendix B includes our comments on issues raised in one of the Village's response letters.

Background

The Village of Poquott (Village) is located in the Town of Brookhaven in Suffolk County.

One elected Justice adjudicates legal matters such as parking and Village code violations within the jurisdiction of the Village Justice Court (Justice Court). A Court clerk assists the Justice with processing tickets, maintaining financial records and submitting monthly financial activity reports to the Office of the State Comptroller's Justice Court Fund (JCF).

Code enforcement officers issue parking and Village code violation appearance tickets under the direction of the Board.

Quick Facts

Fines and Fees During the Audit Period	\$6,140
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Cash Receipts During the Audit Period	73
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Population	939
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Audit Period

June 1, 2016 – August 31, 2017.

The findings in this report have been referred to law enforcement and are under review.

Justice Court Operations

How Can the Justice Provide Adequate Oversight?

Justices are responsible for adjudicating cases brought before the court and overseeing fiscal activities to ensure that court activity is properly recorded and reported. Court personnel maintain various records and documents related to cases handled in their court. Justices should ensure that court duties are segregated so that incompatible duties, such as maintaining the accounting records and collecting cash are not performed by the same person. If a segregation of duties is not practicable, a justice should implement compensating controls such as increased oversight of records and reports.

Justices are responsible for maintaining court dockets that include cases and notes to document actions taken by the court. In addition, justices are required to account for cash receipts and disbursements in a cashbook that chronologically identifies all receipts and disbursements¹, and must reconcile their cash books and bank balances as of the end of each month.

Justices are required to ensure that all funds collected are deposited as soon as possible, but no later than 72 hours from the date of collection.² A justice must report all money collected to the JCF within ten days of the end of the month collected, and remit the collections to the Village Clerk-Treasurer (Clerk-Treasurer). The amount remitted should agree with the amount reported to the JCF.³ In addition, justices should sign each monthly report to certify that it is accurate and supported by documentation that they have reviewed.

Financial Duties Are Not Segregated

The Court clerk⁴ performed incompatible duties such as maintaining the accounting records, collecting cash, recording receipts, writing checks, and preparing and performing bank deposits. The Justice did not provide adequate oversight by implementing compensating controls such as reviewing bank reconciliations (which are currently are not being prepared) with supporting documentation as discussed later in this report, or reviewing receipts and reports before signing checks. As a result, there is an increased risk that Justice Court funds could be lost, or misappropriated without detection. In fact, the lack of proper oversight by the Justice allowed the findings in this report to occur and remain undetected.

1 22 NYCRR (New York Codes, Rules and Regulations) 214.11 – Part 214 – Uniform Civil Rules for the Justice Courts – Recordkeeping Requirements

2 22 NYCRR 214.9 – Part 214 – Uniform Civil Rules for the Justice Courts – Bank Account Requirements

3 Village Law – Section 4-410 - The Justice must report all money collected to the JCF monthly and remit collections to the Village Clerk-Treasurer within 10 days of the end of the month in which collected.

4 The Court clerk referred to in this report resigned effective April 2019

Records Are Inadequate and Bank Reconciliations Are Not Prepared

The Court clerk did not maintain adequate records of cases brought before the Justice for adjudication or the Justice's rulings. The Court clerk did not maintain court dockets that listed the cases to be adjudicated or notes from court that would outline the Justice's rulings such as dismissals, reductions in fees or decisions other than the payment of fines, such as community service.

Further, the Court clerk did not maintain sufficient accounting records. The Court clerk maintained court records in an electronic court software program and a manual receipt book. However, neither the electronic nor the manual records maintained by the Court clerk included a running cash balance. In addition, bank reconciliations that compared cash on-hand and on deposit with lists of court liabilities were not performed and the accounting records were not reviewed by the Justice. We reviewed the manual receipt book, reports generated from the electronic records and bank activity for the audit period. We found the following:

- In August 2016, the Court clerk deposited receipts totaling \$6,525 belonging to a neighboring village's justice court for which she also worked. This error was not identified or corrected by the Court clerk until October 2016 when she transferred the \$6,525 from the Justice's bank account to the other village's justice court bank account but without authorization from or notification to the Justice. Because bank reconciliations were not prepared and reviewed monthly, the Justice was unaware of the erroneous deposit or the transfer to correct the error.
- In August 2016, the Court clerk deposited and recorded receipts totaling \$335.⁵ However, \$150 was reported and remitted to the Village for a difference of \$185. Court officials provided no explanation for this discrepancy. Further, a bounced check totaling \$75 was not recorded as returned by the Court clerk. As a result, the ticket is recorded as paid and the Court clerk did not seek further payment from the defendant.
- In January 2017, deposits and receipts totaled \$380, but \$230 was reported to the JCF and remitted to the Village. The difference consisted of two \$75 tickets that the Court clerk recorded as "refunded" on the manual receipts that she prepared. The Court clerk prepared two refund checks for the defendants; however, the checks were written on check stock from a closed bank account. Photocopies of these checks were maintained in Justice Court records stating "Ticket Dismissed by Chief." Although Village officials were able to provide an explanation for a dismissal, a valid dismissal would require a ruling by the Justice. Further, there was no indication that refund checks were actually issued.

⁵ Excluding the erroneous deposit of \$6,525

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- The Court clerk did not maintain adequate documentation of proceedings. For example: 12 tickets issued for Village code violations, with fines that would have totaled \$2,300,⁶ were marked “dismissed” or issued community service without support. The Justice stated that he generally agreed with the Court clerk’s records; however, neither he nor the Court clerk maintained court dockets, case files or notes to support the dismissals.
 - The fees for 13 parking tickets were reduced without evidence, such as court dockets, that the Justice ruled to reduce the fees. For example, the Court clerk recorded a cash receipt of \$30 on January 25, 2017 for a parking ticket that had a set fee of \$75. The Court clerk maintained no evidence that the Justice adjudicated the case and ruled to reduce the ticket. The 13 tickets included initial fees totaling \$975.⁷ However, the Court clerk receipted and collected \$545.
 - The Court clerk collected duplicate payments for one parking ticket without any indication the payment was collected twice. The \$35 fee was first collected through the Justice Court’s online payment system in December 2016 and then paid again in May 2017 via bank check. The Court clerk did not receipt the second payment, but deposited the check in the bank.

Without adequate records, the Justice cannot be sure that all tickets that were marked dismissed or reduced by the Court clerk were authorized as such. Without proper accounting records, independent reviews of records and the performance of monthly bank reconciliations, errors and irregularities can occur without timely detection.

Justice Court Receipts Were Not Deposited Timely

The Court clerk recorded 73 receipts totaling \$6,140 during the audit period. The Court clerk stated that she makes bank deposits weekly depending on the volume of collections that are receipted. As a result, receipts were not always deposited within the 72 hours from the date of collection as required by NYCRR (New York Codes, Rules and Regulations).

We reviewed all deposits and found receipts for 21 tickets totaling \$1,485 (24 percent) were not deposited within 72 hours. Receipts for 13 tickets totaling \$1,075 (18 percent) had dates that were changed or crossed out. Therefore, we were unable to determine the date of receipt, and whether they were deposited timely. Additionally, not all tickets were deposited weekly. For example, one ticket

⁶ Fees associated Village code violations range from \$25 to \$5,000. To determine the estimated fees, we took the average of the fees collected for Village code violations during the audit period. (Six tickets were paid totaling \$1,150; the average was \$192 multiplied by 12)

⁷ Parking tickets are issued with initial fees totaling \$75 each. However, tickets can include fees up to \$245 based on late fees.

totaling \$75, was paid by check and was receipted on June 29, 2016, but was not deposited until July 19, 2016; 20 days from the receipt date, and 17 days over the 72 hour requirement.

Further, online (credit card) payments were not deposited timely. Online payments require approval by the Court clerk to be deposited in the bank account. All nine credit card payments totaling \$960 were deposited into the bank account significantly after the three-day requirement. For example, on December 9, 2016, the Court clerk approved \$385 for six online payments. Three of those payments were made by the defendants in August 2016. Therefore, these payments were not received, recorded or reported in the months that the defendants actually paid their tickets. On average, credit card payments were deposited two months after the original transaction date.

When receipt information is incomplete or inaccurate, the Justice cannot determine whether the Court clerk is depositing all amounts collected intact and in a timely manner. When collections are not deposited timely, the risk of theft or misplacement is increased.

Justice Court Fund Reports Were Not Always Timely and Accurate

The Court clerk prepares and files the monthly report to the JCF and prepares remittance checks to the Village. Dollar amounts reported should match what is recorded into the electronic software program, and what is deposited into the bank. The Court clerk files the monthly report electronically and prepares the check for the Village. We reviewed all reports to the JCF from June 2016 through August 2017 and found the Court clerk filed 11 of 15 reports (73 percent) after the due date. For example, the Court clerk submitted the report for May 2017 on July 23, 2017, 43 days past its due date. On average, reports were filed 14 days late. Additionally, during the audit period, the Justice Court reported \$5,805 to JCF, but deposited \$6,100 for remittance into the bank for a difference of \$295.⁸ In addition, there was no signature or indication that the Justice reviewed or certified the monthly report. Remittance checks to the Village were signed by the Justice; however, there was no indication that supporting documentation was prepared and reviewed. Filing reports that are late and do not agree with amounts remitted hinders monitoring of Justice Court operations and increases the risk that loss or misappropriation could occur and not be detected.

⁸ The total amount reported to Justice Court Fund varied from the amount receipted by \$335.

How Should Records of Tickets Be Maintained?

The Board is responsible for adopting policies and procedures for the control and reconciliation of issued and unissued code enforcement department tickets. The Chief of code enforcement implements Board policy and establishes procedures to ensure that internal controls are in place and effective. Effective internal controls address issuing tickets in sequential order, maintaining duplicate copies of issued tickets, keeping a log of tickets turned over to the justice court and maintaining a ticket inventory. A justice court and code enforcement department should retain records for all parking and village code violation tickets. A reconciliation of issued and unissued parking tickets from the code enforcement department with the outstanding and paid tickets from the justice court helps ensure all tickets are accounted for.

Code Enforcement Did Not Properly Account for Tickets

The Board has not developed policies and procedures for the control and reconciliation of tickets. Seven code enforcement officers issue tickets for parking and Village code violations. The Village uses pre-numbered carbon-copy tickets. There is a different ticket sequence used for parking tickets and tickets for Village code violations, making it easy to identify the type of ticket by looking at the ticket number. The officers make the issued tickets out in duplicate with one copy to the vehicle owner/property owner, and one for the Justice Court. The Court clerk uses the duplicate copy to enter the ticket information into the electronic software program.

Prior to 2017, the code enforcement department did not maintain a record of tickets issued or unissued tickets. The Chief of code enforcement stated that ticket books are discarded once they are complete and therefore cannot determine if a ticket was voided, issued in error or not used. Because of this, there is no assurance that all tickets issued by officers were recorded by the Court clerk, or whether gaps in ticket sequence are unused, void or missing tickets.

During 2017, the code enforcement department updated its procedures and officers began recording the issued ticket information into a manual log. The Court clerk also records the issued tickets in the electronic software program. The manual log includes the ticket number, issuing officer, date, and type and location of violation. The computerized records include the same information in addition to the fine amount and date of payment. Although three independent records of tickets are maintained,⁹ no one performs a reconciliation of these records to ensure they are complete and accurate.

⁹ The code enforcement officer's manual log of issued tickets, the computerized Justice Court case reports and copies of the physical tickets

We reviewed a sequence of 168 parking tickets and tickets for violation of Village code that were receipted during our audit period.¹⁰ We found 41 tickets with estimated fines and fees totaling \$5,992 that fell within the ticket sequences but were not recorded as issued or paid in the Justice Court's computerized or manual records. Due to the lack of code enforcement department records, we were unable to determine whether they were issued and not recorded by the Justice Court or were unused by the code enforcement department. The Court clerk stated that she never received the tickets from the code enforcement department.

When tickets are unaccounted for, officials are unable to determine if tickets are issued, unused or missing. As a result, there is an increased risk that payments may not be recorded and reported or that unpaid tickets will not be enforced.

What Do We Recommend?

The Justice should:

1. Segregate Justice Court duties to ensure that incompatible duties are not performed by the Court clerk or provide oversight by performing compensating controls such as reviewing bank reconciliations with supporting documentation or reviewing receipts and reports before signing checks.
2. Maintain court dockets that include cases and court notes.
3. Ensure complete accounting records are maintained to determine that fees were collected, recorded and disbursed properly, including a running cash balance.
4. Ensure the Court clerk prepares monthly bank reconciliations by comparing all cash on-hand and on deposit with a list of court liabilities.
5. Determine if the bounced check totaling \$75 should be collected by the Justice Court.
6. Determine if the duplicate payment of \$35 should be refunded to the defendant.
7. Ensure that issued receipts are accurate, complete and contain sufficient information to determine when the fees were collected.
8. Review Justice Court records to ensure they are accurate and complete.

¹⁰ We selected our ticket sequence based on the first ticket number receipted in the Justice Court records and ended with the last ticket receipted in the records for the audit period.

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9. Ensure that deposits are made within 72 hours from the date of collection.
 10. Sign each JCF report and ensure they are filed timely and accurately.
 11. Investigate tickets that remain unaccounted for.

The Board should:

12. Adopt policies and procedures to ensure the control and reconciliation of issued and unissued tickets of the code enforcement department.

Appendix A: Responses From Village Officials



Unit Name: Poquott Justice Court

Report Title: Village of Poquott Justice Court Operations Report of Examination

Audit Report Number: 2019M-214

For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed. For recommendations where corrective action has not been taken or proposed we have included the following explanations.

Audit Recommendation:

The Justice should:

1. Segregate Justice Court duties to ensure that incompatible duties are not performed by the Court clerk or provide oversight by performing compensating controls such as reviewing bank reconciliations with supporting documentation or reviewing receipts and reports before signing checks.

Implementation Plan: This recommendation is being implemented. The Judge is ensuring that the Court Clerk is not performing incompatible duties. The Judge is reviewing bank reconciliations with supporting documentation and reviewing receipts and reports before signing checks. This includes verifying fines collected, entered and reported.

2. Maintain court dockets that include cases and court notes.

Implementation Plan: This recommendation is being implemented. The Judge is ensuring that the Court Clerk is maintaining court dockets and calendars that include cases and court notes.

3.Ensure complete accounting records are maintained to determine that fees were collected, recorded and disbursed properly, including a running cash balance.

Implementation Plan: It is being ensured that complete accounting records are maintained to determine that fees were collected, recorded and disbursed properly, including a running cash balance in a handwritten General Ledger. All debits and credits are entered as received by the court clerk.

4.Ensure the Court Clerk prepares monthly bank reconciliations by comparing all cash on-hand and on deposit with a list of court liabilities.

Implementation Plan: This is being done with the added step of regularly reporting this information to the Village Board of Trustees.

5.Determine if the bounced check totaling \$75 should be collected by the Justice Court.

Implementation Plan: The Court has now received the Ticket Number and is investigating the details of this bounced check.

6.Determine if the duplicate payment of \$35 should be refunded to the defendant.

Implementation Plan: The Court has now received the Ticket Number and is investigating the details of this duplicate payment.

7.Ensure that issued receipts are accurate, complete and contain sufficient information to determine when the fees were collected.

Implementation Plan: This recommendation is being implemented. The court is ensuring that issued receipts are accurate, complete and contain sufficient information to determine when the fees were collected and by whom. All receipts are maintained in numerical order and entered into the Parking Program.

8.Review Justice Court records to ensure they are accurate and complete.

Implementation Plan: This is being done. The Judge reviews bank statements and compares them to the General Journal and JCF Report.

9.Ensure that deposits are made within 72 hours from the date of collection.

Implementation Plan: This is being done. Note, because the clerk is part-time she is not at work every day. Under these circumstances, Judge Edelson will coordinate with the clerk and step-in if necessary.

10. Sign each JCF report and ensure they are filed timely and accurately.

Implementation Plan: This is being implemented. Reports are submitted on the day the Justice signs them as well as signing the check to the Village

11. Investigate unaccounted for tickets.

Implementation Plan: Code Enforcement will prepare a list of all tickets (Ticket Numbers and Amounts) and send this list to the Court Clerk along with the tickets issued. The Court Clerk will reconcile this list with the tickets received, and return it, signed by the clerk, to Code Enforcement. This will ensure that all tickets are accounted for.

12. Adopt policies and procedures to ensure the control and reconciliation of issued and unissued tickets of the code enforcement department.

Implementation plan: The Court recommends that this reconciliation should be done by the Village Auditor who audits the entire Village including both the Court and Code Enforcement.

Person Responsible for Implementation of Audit Recommendations for the Justice Court.
Note: Items 4, 11 & 12 require collaboration with the Poquott Village Office of the Mayor.

Paul Jay Edelson, Village Justice

Date: Jan 22, 2021

(rev. 1/22/2021)



INCORPORATED VILLAGE OF POQUOTT

VILLAGE HALL
45 BIRCHWOOD AVENUE
POQUOTT, NEW YORK 11733

TELEPHONE 631-476-1043

FACSIMILE 631-551-0102

Chris Schleider – Mayor

By email to: Muni-Hauppauge@osc.ny.gov

January 22, 2021

Ira McCracken
Chief Examiner
Office of the New York State Comptroller
New York State Office Building
250 Veterans Memorial Highway
Room 3A10
Hauppauge, New York 11788

Re: Village of Poquott
Response to Draft Audit Report

Dear Mr. McCracken:

The Office of the New York State Comptroller has issued a preliminary audit report (the "Report") for an audit of the Poquott Village Justice Court for the period of June 1, 2017 through May 31, 2017 (the "Audit").

The Audit contained findings or recommendations for both the Court (Items 1. through 11.) and the Village (Item 12.). Since the Audit separated the findings between the Court and the Village and in order to preserve the separate identity of the Court and the Village, this letter is sent as the intended response of the Village only, and it is the Village's understanding that the Court will submit a separate letter response.

Furthermore, while Item No. 11 was indicated to be for the Court, the employees involved in that Item 11. (Public Safety), work for and are supervised by the Village, the Village will respond to Item 11. Even though it is indicated for the Court.

Village Response

General Response

This audit started approximately two and one-half years ago. After the commencement of the audit, based on initial discussions between the auditors and the Village, the Village attempted to and did initiate procedures regarding issues that are discussed in the Report that were within the control of the Village.

After certain concerns were raised during the commencement of the audit, the Village referred concerns and a specific matter to the appropriate external agencies more than two years ago. The external agencies in some cases were not cooperative with or responsive to the Village. It is the Village's understanding that those external agencies have been waiting for the completion of the audit.

The Village has offered to provide the Court with assistance in the form of additional employee support so that there can be a segregation of duties.

Item No. 11 for Justice (Investigate tickets that remain unaccounted for):

Village Response to Item No. 11:

Item 11, was a direction for the Justice, however the Code Enforcement Chief and officers are employed and supervised by the Village so the Village is responding to Item No. 11 also.

The Village has reviewed this finding with Village staff. There is a disagreement between the Village staff and the auditors about what materials were requested and what materials were provided with Village employees claiming that everything that was requested was provided. The audit period was June 1, 2016 through May 31, 2017. The discussion in the report indicates that the auditors reviewed tickets for 2017 because there was a claim that information prior to that date was not available, however Village staff indicates that the tickets and documents for the earlier portion of the audit were available for review.

See
Note 1
Page 14

The Report also indicates that the auditors determined that there were 168 tickets written during the period and that there are 41 tickets that are missing or not accounted for. The Village staff have records and an accounting for all of the tickets that were issued during the audit period, which indicate that there were 127 tickets issued during the audit period, not 168 tickets. The records regarding the issued tickets are sequential with no ticket numbers in the sequence missing, and the ticket numbers in the sequence before and after the audit period are also available and not missing.

See
Note 2
Page 14

The Village therefore is not able to determine which tickets, if any, the auditors are claiming are not accounted for. The Village requested at the exit interview that the representatives from the Office of the New York State Comptroller provide the Village with the numbers of the tickets that are claimed to be missing so that information could be reconciled with the Village's records and the claimed missing tickets could be reviewed. The Village, to its knowledge, has not received that information.

See
Note 3
Page 14

The Village will investigate and reconcile any tickets that the Office of the New York State Comptroller provides to the Village.

Item No. 12. Adopt policies and procedures to ensure the control and reconciliation of issued and unissued tickets of the code enforcement department.

Village Response to Item No. 12.

An Appearance Ticket Policy, which is a written policy and procedure ensuring the control and reconciliation of the issued and unissued tickets has been drafted for the Board of Trustees and is currently under consideration for adoption at a future meeting of the Board of Trustees. The policy establishes a procedure where a log and/or spreadsheet will be created for all appearance tickets in the possession of the Village and all tickets acquired by the Village in the future, and the disposition of each of the tickets. The Village has reviewed this with Village staff and a similar procedure is already in place in the Village.

The Board of Trustees is also updating the operations policy for the Department of Code Enforcement including the procedure for appearance tickets which will address the issues mentioned in the Audit. The policy and procedures will resolve the issue that is the concern of the audit and all tickets issued in the future will be covered by the policy and the procedure contained in that policy.

A trustee has been assigned as Commissioner of Code Enforcement to review the log or spreadsheet that is maintained by the Department of Code Enforcement and will reconcile the entries regarding issued tickets and their disposition with the records of the Court and the Village regarding fines and other dispositions.

Sincerely,

Christopher Schleider, Mayor
Village of Poquott

Appendix B: OSC Comments on the Village's Responses

Note 1

Sufficient records were not provided by code enforcement to determine whether all parking and appearance tickets issued were recorded in the Court's records. The Chief of code enforcement provided a log of tickets for 2017, but nothing for 2016. On February 22, 2018, he stated he did not start tracking tickets via logbooks until 2017. The audit team requested to review used ticket books and documents for the audit period on several occasions. On March 1, 2018, the Chief of code enforcement stated in an email that "this office is not required to keep a record of tickets issued or submitted to the court; the range of ticket numbers you are requesting is too vast to look into." While he provided a list of 18 ticket numbers that "appear" not have been submitted to the Court, he did not provide an explanation as to why they may not have been submitted to the Court. When the audit team requested to review the documentation to support this list of ticket numbers, he replied in an email dated March 8, 2018, "I am not required to keep court records and I am not employed by the court. Any further information you require regarding your audit of the court should be directed to the court clerk."

Note 2

As stated in footnote 10, we reviewed a sequence of 168 parking tickets starting with the first ticket number receipted in the Justice Court records and ending with the last ticket receipted in the records during the audit period. Our finding refers to 41 tickets that fell within the ticket sequences but were not recorded as issued or paid in the Court's computerized or manual records; therefore, officials are unable to determine if the 41 tickets are issued, unused or missing. We were not provided a complete log of tickets issued by code enforcement to compare to, and were told used ticket books were thrown out. If the Village now has a record of tickets issued, Village staff should provide the information to the Justice so that any gaps in tickets in the court records can be investigated and court records can be updated accordingly, as indicated in recommendation 11.

Note 3

On December 7, 2017, we provided the Court clerk the sequence of tickets unaccounted for in the court records. On February 8, 2018, the same information was provided to the Justice. At the exit interview, the Justice requested ticket information for recommendations 5 and 6. The audit team provided the information to the Justice on January 13, 2021, the day after the exit interview.

Appendix C: Audit Methodology and Standards

We conducted this audit 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. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Village officials to gain an understanding of Justice Court operations.
- We obtained the Justice Court's cash receipts book to record how many receipts were written for the audit period to determine the dollar amount per the cash receipt book, and to match the cash receipt book to paid parking ticket reports. We reviewed the period paid report for the audit period that was generated from the electronic software program. This report lists all of the parking tickets that were recorded as paid by the Court clerk. We documented any discrepancies and, when available, the reasons for those discrepancies.
- We obtained the Village's 2017 code enforcement logs to determine whether parking and appearance tickets logged by code enforcement were paid and receipted in the Justice Court cash receipt book. We compared the parking and appearance ticket log with the cash receipt book and the Justice Court reports to determine whether there were any outstanding tickets, and to determine whether the code enforcement log matched the Justice Court report. For any discrepancies, we interviewed the Justice and Court clerk for an explanation and additional supporting documentation. If a valid explanation and sufficient supporting documentation was not provided, we took exception and quantified it as a discrepancy.
- We analyzed each Justice Court bank statement and recorded each deposit, and then compared these amounts with the JCF report, and compared with the cash receipts book for accuracy, and the Village's cash book report that tracks bank deposits.
- We reviewed all transactions on the Justice Court bank statements and compared them to the dollar amounts reported to the JCF and canceled check images. In addition, we totaled the receipts written for each month as per the manual receipt book. We reconciled this information and noted any discrepancies.
- We reviewed the Justice Court cash receipts book, and compared the dates on the receipts to the dates money was deposited to determine whether the money was deposited within 72 hours from the date of collection. Any deposit after the 72 hours was counted as late.
- We compared the data provided by the OSC's JCF which stated the date that JCF received the Village's Justice Court report, with dates the filing dates. Any report that was not received within ten days of the end of the month collected was determined to be late. We determined the days late for

each month and the average days late for the audit period. In addition, we determined whether the reports were signed by the Justice and whether they agreed with the remittances to the Clerk-Treasurer.

- We took Justice Court cash receipts book data, and sorted by the ticket number to identify gaps in sequence. We compared ticket numbers to see if tickets were receipted, physically present at the Village, or on the outstanding ticket report to determine how many tickets were unaccounted for. We inquired with the Court clerk to obtain explanations for unaccounted for tickets.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). 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.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of 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 Board to make the CAP available for public review in the Clerk-Treasurer's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

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NYS Office Building, Room 3A10

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