

TOWN OF ALEXANDRIA

March 1, 2023

Dear Town of Alexandria Board Members

The purpose of the annual audit is for the Town Board to exercise their responsibility for the general management and control of the Town's finances. Financial procedures reviewed were:

- 1) The Town Justice Court financial records are complete and up to date.
- 2) Transactions are recorded properly.
- 3) Account reconciliations are completed monthly and reviewed by another Town employee.
- 4) Required reports are completed timely and accurately.
- 5) Comparison to previous years records with no issues to report currently.

As requested, we reviewed the accounting records of the Town of Alexandria Town Justice Courts with the assistance of Bill Dashnaw. We found the receivables deposited in a timely manner and the disbursements recorded as required. Bank reconciliations were completed on a timely basis. The Justice Court reports are accurate and reported timely.

Based on our review, the Town records are complete, and reporting done as required.

We thank the Town Employees for their cooperation with this task.

Respectfully submitted,



Brent Sweet

Town of Alexandria Supervisor



Bill Dashnaw

Financial Consultant

Appendix F – General Recordkeeping Requirements for Town and Village Justice Courts

As a general rule, board members should first gain an understanding of how the court operates, what the general rules and requirements are for financial accountability and reporting, and what types of financial records should be maintained to meet these responsibilities. Many board members, particularly newly elected members, may not be aware of these concerns.

The first step is to ASK! Ask the individuals involved (e.g., justices and court clerks). Ask other more experienced board members. Ask your local government's attorney or call us. OSC issues many publications that provide guidance on a variety of topics that will provide you with needed information. The Comptroller's Justice Court Fund Bureau issues a publication entitled *Handbook for Town and Village Justices and Court Clerks* that provides guidance as well as requirements for justice court transactions.

Court personnel are required to maintain various records and documents pertaining to the cases handled in their respective courts. They are also required to perform certain finance-related duties to account for and report all transactions.¹² Certain financial duties are the direct responsibility of each justice and, in certain circumstances, may not be delegated to other court personnel. Some key recordkeeping requirements are as follows:

Each justice is required to:

1. Maintain an official bank account in his/her name as judicial officer.
2. Issue acceptable receipt forms for all moneys collected.
3. Deposit all moneys received in his/her judicial capacity in the official bank account within 72 hours of collection, exclusive of Sundays and holidays.
4. Submit a monthly report, generally, and remittance to the Justice Court Fund within the first 10 days of the month following collection.¹³

Each court is required to:

1. Maintain individual case files containing all papers and other documents pertaining to each case.
2. Maintain an index of all cases with a unique number assigned to each case when filed.
3. Maintain a cashbook, which chronologically itemizes all receipts and disbursements.
(Note: For accountability and internal control purposes, OSC recommends that a separate cashbook be maintained for each justice).

¹² Recordkeeping requirements are generally contained in 22 NYCRR Section 214, *et seq.*

¹³ With respect to courts that participate in the Invoice Billing Program, within the first 10 days of the month following collection, each justice must electronically file their report with the Justice Court Fund and submit a remittance to the Chief Fiscal Officer, instead of the Justice Court Fund.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Board members should expect to find the following minimum records for receiving and disbursing moneys (either manually prepared or computerized):

1. Cash receipt records and supporting documents.
2. Cash disbursement records and supporting documents.
3. Bank statements and supporting documents.
4. Accountability worksheets detailing outstanding liabilities and cash available to meet such liabilities. These worksheets should compare net bank balances and cash on-hand to liabilities (e.g., bails and unremitted fines). Any difference between cash and liabilities should be explained. Correction of errors in accounting records, if any, should also be explained.
5. Copies of reports to applicable governmental agencies.

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Town of Alexandria

Month Reviewed:

Dec. 2022

Through

Jan. 2023

Name of Justice:

<i>Hon. David Cortright</i>
<i>Hon. George Shaffer III</i>

Review Performed By:

<i>Brent Sweet</i>
<i>Bill Dashnaw</i>

Date

<i>2/16/23</i>
<i>2/16/23</i>

Annual Checklist for Review of Justice Court Records

Hon. David Cortright

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate receipts kept for court records?
- ▶ Are receipts recorded up-to-date?
Last recorded receipt:
 # 1462 Date 2/14/23 Amount \$100.00
- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?
- ▶ Are deposits identified?
- ▶ Are duplicate deposit slips kept for court records?
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?
- ▶ Are deposits recorded up-to-date?
Last recorded deposit:
 Date 2/14/23 Amount \$899.00
- ▶ Is the receipt book totaled and summarized at the end of each month?
Last Month Totaled and Summarized Jan-2023 \$2789.00

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash?
- ▶ Are all checks signed by the Justice?
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records?
- ▶ Are checks recorded up-to-date?
Last recorded check:
 # 182 Date 2/7/23 Amount \$18,173.00

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received?
Last Bank Reconciliation for Each Bank Account:
 Date Performed 2/13/23 Month Ending Jan 2023

Additional Supporting Records

- ▶ Is a list of bail maintained?
- ▶ Is a record of uncollected installment payments maintained?

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.
- ▶ Do dockets for disposed cases appear to be complete?
- ▶ Do dockets for disposed cases agree with amounts reported?

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?
- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

Last Cash Reconciliation:

Date Performed 2/13/23 Month Ending Jan. 2023

Reports to the Division of Criminal Justice Services

- ▶ Are reports made timely to the Division of Criminal Justice Services?
- ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? _____

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund?
- ▶ Do reported amounts agree with docket dispositions and case files?
- ▶ Do reported amounts agree with cash receipt and disbursement books?
Last report submitted: Month Ending Jan Date 2/7/23 Amount 419,176.00
- ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? _____

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

Yes No

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date Dec 2022

Yes No

Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? 250
- Is the number of pending cases reasonable? Yes No
 - How many cases are shown as pending for more than 90 days? 390
 - What actions have been taken to dispose of these cases? Scofflaw

Overall Evaluation

Annual Checklist for Review of Justice Court Records

Hon. George Shaffer III

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections? 100
- ▶ Are duplicate receipts kept for court records? 100
- ▶ Are receipts recorded up-to-date? 100
Last recorded receipt:
 # 0511 Date 2/15/23 Amount \$15.00
- ▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection? 100
- ▶ Are deposits identified? 100
- ▶ Are duplicate deposit slips kept for court records? 100
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? 100
- ▶ Are deposits recorded up-to-date? 100
Last recorded deposit:
 Date 2/15/23 Amount \$751.00
- ▶ Is the receipt book totaled and summarized at the end of each month? 100
Last Month Totaled and Summarized Jan 2023 \$2,468.50

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? 100
- ▶ Are all checks signed by the Justice? 100
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? 100
- ▶ Are checks recorded up-to-date? 100
Last recorded check:
 # 1042 Date 2/10/23 Amount \$13,936.50

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? 100
Last Bank Reconciliation for Each Bank Account:
 Date Performed 2/8/23 Month Ending Jan 2023

Additional Supporting Records

- ▶ Is a list of bail maintained? 100
- ▶ Is a record of uncollected installment payments maintained? 100

Annual Checklist for Review of Justice Court Records

	Yes	No
<u>Dockets and Case Files</u>		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Cash Book Reconciliation

▶ Is the cash book reconciled to the adjusted bank balances at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Does the cash book total agree with the bank reconciliation and supporting information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Last Cash Reconciliation:

Date Performed 2/8/23 Month Ending Jan 2023

Reports to the Division of Criminal Justice Services

▶ Are reports made timely to the Division of Criminal Justice Services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Reports to the Justice Court Fund

▶ Are reports made timely to the Justice Court Fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with docket dispositions and case files?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending <u>Jan 2023</u> Date <u>2/10/23</u> Amount <u>\$13,936.50</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken? _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Annual Checklist for Review of Justice Court Records

Yes No

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Overall Evaluation
