



VILLAGE OF DOBBS FERRY BOARD OF TRUSTEES AGENDA

MEETING DATE: MARCH 22, 2022

AGENDA ITEM SECTION: DISCUSSION AND RESOLUTION ITEMS

AGENDA ITEM NO. : 10

AGENDA ITEM:

DISCUSSION: VILLAGE COURT – APPROVAL OF AUDITOR’S REPORT

RESOLUTION: CONSIDER A RESOLUTION FOR APPROVAL OF AUDITOR’S REPORT

ITEM BACKUP DOCUMENTATION:

1. INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES
2. DRAFT RESOLUTION: ACCEPTING THE ANNUAL AUDIT OF THE VILLAGE JUSTICE COURT RECORDS AND DOCKET FOR FISCAL YEAR ENDING MAY 31, 2021

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Mayor, Board of Trustees, and Village Justices
Village of Dobbs Ferry, New York:

We have performed the procedures enumerated below related to the Village of Dobbs Ferry, New York's (Village) compliance with the requirements of Section 2019-a of the Uniform Justice Court Act of the State of New York (the specified requirements) during the year ended May 31, 2021. The Village's management is responsible for its compliance with those requirements.

The Village's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Bank Reconciliations

Procedure - The Handbook for Town and Village Justices and Court Clerks (Handbook), issued by the New York State Office of the State Comptroller, requires that bank reconciliations be prepared on a monthly basis. We selected bank reconciliations for the months of September 2020 and May 2021 and traced all deposits to the corresponding documents and bank statements. Items noted as deposits in transit or as outstanding were agreed to the subsequent month's bank statements.

Findings - This procedure did not reveal any findings.

2. Monthly Reports to the Office of the State Comptroller

Procedure - We obtained the September 2020 and May 2021 monthly reports filed with the Office of the State Comptroller and agreed financial data per those reports to Court records. We agreed the remittances for those reports with disbursements to the Village Clerk-Treasurer's accounting records.

Findings - This procedure did not reveal any findings.

3. Records of Bail

Procedure - The Handbook requires that each Justice maintain a record of bail and that the records reconcile to bank balances on a monthly basis. We selected the reconciliations for the months of September 2020 and May 2021 and agreed to the records of bail.

Findings - This procedure did not reveal any findings.

4. Cash Receipts Procedures

Procedure - We selected ten cash receipts per each Justice for collections made and agreed amounts to deposits and the Court's cash receipt book and the Court's monthly report to the State Comptroller for September 2020 and May 2021. We compared collections shown in the cash receipt book for the selected months with the bank deposits made from those collections. The following table has ticket numbers and personal information removed for reporting purposes:

Village Justice Koenigsberg			Associate Village Justice Harwood		
Date	Disposition	Total	Date	Disposition	Total
1 9/3/2020	Fine/Fee Payment	\$ 200.00	9/22/2020	Fine/Fee Payment	\$ 175.00
2 9/3/2020	Fine/Fee Payment	200.00	9/22/2020	Fine/Fee Payment	175.00
3 9/3/2020	Fine/Fee Payment	200.00	9/22/2020	Fine/Fee Payment	175.00
4 9/3/2020	Fine/Fee Payment	200.00	9/22/2020	Fine/Fee Payment	175.00
5 9/3/2020	Fine/Fee Payment	200.00	9/22/2020	Fine/Fee Payment	200.00
6 5/5/2021	Fine/Fee Payment	160.00	5/25/2021	Fine/Fee Payment	150.00
7 5/5/2021	Fine/Fee Payment	140.00	5/25/2021	Fine/Fee Payment	150.00
8 5/5/2021	Fine/Fee Payment	250.00	5/25/2021	Fine/Fee Payment	150.00
9 5/5/2021	Fine/Fee Payment	200.00	5/25/2021	Fine/Fee Payment	150.00
10 5/5/2021	Fine/Fee Payment	225.00	5/25/2021	Fine/Fee Payment	150.00

Findings - This procedure did not reveal any findings.

5. Cash Disbursement Procedures

Procedure - The Court makes remittances to the Village Treasurer for collections reported to the Office of the State Comptroller each month. The Court makes disbursements for returning bail, transferring amounts to other courts, and other applicable disbursements. We selected ten disbursements from Court records and agreed amounts to supporting documentation, such as invoices, Court records, or other third-party evidence.

Check #	Date	Amount	Payee	Court Account	Reason
1 1086	7/7/2020	\$ 1,000.00	Amaydi Gonzales	Bail Account	Returned Bail Milton Gramyo
2 1087	7/7/2020	\$ 970.00	Xiaoguang Xin	Bail Account	Returned bail
3 1088	1/20/2021	\$ 2,500.00	Commissioner of Finance	Bail Account	Transfer bail Zippo
4 1091	4/1/2021	\$ 3,500.00	Village of Dobbs Ferry	Bail Account	Forfeit Bail Petratos
5 1090	4/1/2021	\$ 10,000.00	Village of Dobbs Ferry	Bail Account	Forfeit Bail Petratos
6 1023	10/1/2020	\$ 38,212.00	Village of Dobbs Ferry	Village Justice Koenigsberg	September 2020 Report
7 1031	6/3/2021	\$ 34,859.00	Village of Dobbs Ferry	Village Justice Koenigsberg	May 2021 Report
8 1030	5/3/2021	\$ 40,700.00	Village of Dobbs Ferry	Village Justice Koenigsberg	April 2021 Report
9 1017	10/1/2020	\$ 6,135.00	Village of Dobbs Ferry	Village Justice Harwood	September 2020 Report
10 1022	6/2/2021	\$ 6,505.00	Village of Dobbs Ferry	Village Justice Harwood	May 2021 Report

Findings - This procedure did not reveal any findings.

6. Determination of Monthly Accountability

Procedure - In accordance with the Handbook, the Court is required to determine accountability at the end of each month. On May 31, 2021, the Court prepared the following statement of accountability:

	Village Justice Koenigsberg	Associate Village Justice Harwood	Total
Cash in bank accounts at May 31, 2021	\$ 34,859	\$ 6,505	\$ 41,364
Add deposits in transit	-	-	-
Add deposits posted in incorrect account	-	-	-
Miscellaneous reconciling items	-	-	-
Subtotal	34,859	6,505	41,364
Miscellaneous reconciling items			
Less outstanding checks	-	-	-
Plus deposits posted to bail account	-	-	-
Adjusted bank balances	34,859	6,505	41,364
Collections reported at May 31, 2020	34,859	6,505	41,364
Miscellaneous reconciling items	-	-	-
Total accountability	\$ 34,859	\$ 6,505	\$ 41,364

Bail Cash Account

(Note: Bail monies are deposited into one bank account for both Justices.)

Cash in bank accounts at May 31, 2021	
Bank balances reported on bank statements	\$ 5,543
Add deposits in error	-
Add miscellaneous reconciling items	-
Subtotal	5,543
Less outstanding checks	(342)
Adjusted bank balances	\$ 5,202
Accountability at May 31, 2021	
Bail held for pending cases	\$ 5,202

We tested the May 31, 2021, statement of monthly accountability for mathematical accuracy and compared bank balances to corresponding bank statements dated May 31, 2021. We agreed outstanding checks per the statement of monthly accountability to check copies in the June 2021 bank statement. We reviewed the bail account activity for the year ended May 31, 2021, and verified all forfeited and unclaimed bail was remitted to the Treasurer's office within three months of being forfeited to the Justice Court.

Findings - This procedure did not reveal any findings.

7. Remittances to the Village Treasurer

Procedure - In accordance with the Handbook, the Court is required to make monthly remittances to the Village to transfer the amounts reported to the Office of the State Comptroller. We agreed the disbursements made for the months of September 2020 and May 2021 per the Village's Court records to the list of amounts reported by the New York State Office of the State Comptroller.

Findings - This procedure did not reveal any findings.

8. Comparison of Dockets to Monthly Reports

Procedure - We selected ten defendants from both Associate Village Justice Harwood and Village Justice Koenigsberg for September 2020 and May 2021 from the monthly reports filed with the Justice Court Fund. We traced and agreed the selected defendants from the monthly reports to the docket support and dispositions.

Findings - This procedure did not reveal any findings.

We were engaged by the Village's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Mayor, Board of Trustees, Village Justices, and management of the Incorporated Village of Lynbrook, New York, the New York State Office of the State Comptroller, and the Chief Administrative Judge of the Office of Court Administration and is not intended to be, and should not be, used by anyone other than the specified parties.

Albany, New York
February __, 2022

**RESOLUTION ACCEPTING THE ANNUAL AUDIT OF THE VILLAGE JUSTICE COURT RECORDS AND DOCKET
FOR FISCAL YEAR ENDING MAY 31, 2021**

WHEREAS, Uniform Justice Court Act Section 2019-a requires that the Village Justice, at least once a year present their records and docket to the auditing board of the village; and

WHEREAS, the Board of Trustees is the auditing board of the Village of Dobbs Ferry; and

WHEREAS, the Board of Trustees must examine the records and docket, or cause them to be examined and a report thereon submitted to the Board of Trustees by a CPA or a PA for that purpose; and

WHEREAS, the Village has engaged an independent CPA firm to complete an examination of the Village Justice Court records and docket; and

WHEREAS, the Board of Trustees for the Village of Dobbs Ferry wishes to enter into its minutes that the records and dockets of the Village Justice Court records and docket have been examined, and that the fines collected have been turned over to the proper village officials are required by law;

NOW, THEREFORE

BE IT RESOLVED, by the Board of Trustees of the Village of Dobbs Ferry, the Annual Audit of the Village Justice Court records and docket for Fiscal Year Ending May 31, 2021 is hereby accepted.