

THE ANNUAL AUDIT PROCESS FOR TOWNS

X. CHECKLIST FOR INITIAL REVIEW OF JUSTICE COURT RECORDS

Cash Receipts Book

YES NO

- ▶ Are pre-numbered receipt forms issued for all collections?
- ▶ Are duplicate copies kept for court records?
- ▶ Are receipts recorded promptly?

Last Recorded Receipt: # 112445 Date 12/14/18 Amount 243.00

- ▶ 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?
- ▶ Do deposit amounts agree with cash receipt amounts?
- ▶ Are deposits made within 72 hours of collection?
- ▶ Are deposits recorded promptly?

Last Recorded Deposit: Date 12/14/18 Amount 1717.00

- ▶ Is the receipt book totaled and summarized at the end of each month?

Last Month Totaled and Summarized: Nov. 2018 \$7,892.00

Cash Disbursements Book

YES NO

- ▶ 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 promptly?

Last Recorded Check: # 1138 Date 11/6/18 Amount 7,572.00

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Bank Reconciliations

YES NO

- ▶ Are bank accounts reconciled promptly after bank statements are received?

Last Bank Reconciliation for Each Bank Account:

Date Performed

Month Ending

12/10/18

November

Additional Supporting Records

YES NO

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

Dockets and Case Files

YES NO

- ▶ Are separate dockets maintained for various classification of cases, such as vehicle and traffic, criminal, civil and small claims?
- ▶ Are case files maintained for all cases?
- ▶ Are indexes maintained for all cases?
- ▶ Do dockets for disposed cases appear to be complete?
- ▶ Do dockets for disposed cases agree with amounts reported?

Accountability

YES NO

- ▶ Is accountability determined at the end of each month?
- ▶ Do accountability amounts agree with bank reconciliations and supporting information?

Last Determination of Accountability:

Date Performed

Month Ending

12/10/18

November

Reports to Division of Criminal Justice Services

YES NO

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

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Reports to Justice Court Fund

YES NO

- ▶ Are monthly reports made in a timely manner to the Justice Court Fund? YES NO
- ▶ Do reported amounts agree with cash receipt and disbursement books? YES NO
- ▶ Do reported amounts agree with docket dispositions and case files? YES NO

Last Report Submitted - Month Ending November Date 12/10/18 Amount \$7,390.20

- ▶ Has the court received any notices regarding late reporting? YES NO
- If yes, why were reports late and what corrective actions were taken?
Oversight - thought it was already completed. (check went thru item in computer, but forgot to hit submit button) CA - would have submitted promptly

Reporting to Department of Motor Vehicles - TSLE&D Program

YES NO

- ▶ Is information reported in a timely manner to TSLE&D? YES NO
- ▶ Has the court received any notices regarding late reporting? YES NO
- If yes, why were reports late and what corrective actions were taken?

- ▶ Are reports from TSLE&D to the court maintained and utilized? YES NO

Last TSLE&D Report Available: Date 12/12/18

- ▶ How many cases are shown as pending in the last TSLE&D report? 52
- Is the number of pending cases reasonable? YES NO
- How many cases are shown as pending for more than 60 days? 79
- What actions have been taken to dispose of these cases?

Send notices, if notice not answered suspend after 60 days

Overall Evaluation

Excellent, up to date, reporting is on time and accurate.

George R. Cayce
Donald Baker
Yuan Hawly

**Court Audit Meeting, Colton Town Board, December 27, 2018
State of New York, County of St. Lawrence, 94 Main St., 13625**

Present: George Cayey, Supervisor

Councilpersons: Grace Hawley
Ronald Robert

Others present: Court Clerk Michelle Lesperance and Judge Dale Robar

Mr. Cayey noted the audit meeting is held now because Court Clerk Lesperance has taken a full time job elsewhere and is leaving December 31, 2018.

The audit committee convened at the Courthouse, 9 Sugar Bush Lane, South Colton on December 27, 2018 at 2:30 p.m.

Court Clerk, Michelle Lesperance presented the committee with the necessary documentation.

The committee members reviewed:

- 1) Cash Receipts
- 2) Cash Disbursements
- 3) Bank Reconciliations
- 4) Supporting Documentation
- 5) Dockets & Case Files
- 6) Accountability
- 7) Reports to Division of Criminal Justice Services
- 8) Reports to Justice Court
- 9) Reports to Dep't. of Motor Vehicle

Motion # 1

ACCEPT AUDIT OF COURT RECORDS

Motion made by Mr. Robert, seconded by Mrs. Hawley to accept the audit of the Court records as reviewed.

Ayes 3 Robert, Hawley, Cayey

Noes 0

Motion carried

Supervisor Cayey and the audit committee wished Mrs. Lesperance the best in her new career.

Motion #2


ADJOURNMENT

Motion made by Mr. Robert, seconded by Mrs. Hawley to adjourn.

Ayes 3 Robert, Hawley, Cayey

Noes 0

Motion carried, adjourned at 3:30 p.m.



Grace Hawley, Council Member
In Ms. Arquiett's absence