

TOWN OF PLATTSBURGH, NEW YORK

Town Clerk

Compilation Report, Report on Statement of
Cash Receipts and Disbursements, and
Independent Accountants' Report on
Applying Agreed-Upon Procedures Report

December 31, 2020

TOWN OF PLATTSBURGH, NEW YORK
Town Clerk

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Town Board and Supervisor
Town of Plattsburgh, New York

Management is responsible for the accompanying statement of cash receipts and disbursements of the Town of Plattsburgh Town Clerk, as of and for the year ended December 31, 2020. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying statement of cash receipts and disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance about the statement of cash receipts and disbursements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included with the statement of cash receipts and disbursements, they might influence the user's conclusions about the statement of cash receipts and disbursements. Accordingly, the statement of cash receipts and disbursements is not designed for those who are not informed about such matters.

EFPR Group, CPAs, PLLC

Williamsville, New York
May 14, 2021

TOWN OF PLATTSBURGH, NEW YORK
Town Clerk
Statement of Cash Receipts and Disbursements
Year ended December 31, 2020

Cash balance - beginning	\$ 10,694
Receipts:	
January	22,114
February	9,031
March	8,643
April	7,973
May	29,873
June	55,497
July	21,572
August	24,314
September	14,462
October	12,837
November	15,832
December	9,899
Total receipts	<u>232,047</u>
Disbursements:	
Town of Plattsburgh	230,337
Other governments	2,505
Total disbursements	<u>232,842</u>
Cash balance - ending	<u>\$ 9,899</u>

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Town Board and Supervisor
Town of Plattsburgh, New York

We have performed the procedures enumerated below on evaluating the accounting practices of the Town of Plattsburgh Town Clerk's (the Town Clerk) activities for the year ended December 31, 2020. The Town Clerk's management is responsible for the accounting practices of Town Clerk.

The Town of Plattsburgh, New York (the Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose on evaluating the accounting practices of the Town Clerk. 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 associated findings are as follows:

Procedure No. 1:

Verify and recalculate bank reconciliations as of December 31, 2020.

Procedure No. 2:

Agree total receipts to total bank deposits and documentation in Town Board Minutes.

Procedure No. 3:

Compare total receipts and disbursements with the year-end report from the Town's software for reasonableness.

Procedure No. 4:

Perform analytical procedures for the licenses and fees offered by the Town Clerk.

Procedure No. 5:

Prepare the statement of cash receipts and disbursements as of and for the year ended December 31, 2020.

No exceptions were noted during the course of performing our procedures. The compiled statement of cash receipts and cash disbursements can be found on page 2.

We were engaged by the Town 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 the accounting practices of the Town of Plattsburgh Town Clerk. 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 Town Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Town and is not intended to be and should not be used by anyone other than those specified parties.

EFPR Group, CPAs, PLLC

Williamsville, New York
May 14, 2021