

TOWN OF PLATTSBURGH, NEW YORK

Town Justice Court

Agreed-Upon Procedures

December 31, 2024

TOWN OF PLATTSBURGH, NEW YORK
Town Justice Court

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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 Justice Court (the Court), as of and for the year ended December 31, 2024. 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 American Institute of Certified Public Accountants. 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 on 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 Court's financial position, results of operations, and cash flows. 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 6, 2025

TOWN OF PLATTSBURGH, NEW YORK
Town Justice Court
Statement of Cash Receipts and Cash Disbursements
Year ended December 31, 2024

	<u>Justice Michaud</u>	<u>Justice Joyce</u>
Cash receipts:		
Bail	\$ 9,850	2,809
Fines, fees and other	<u>323,041</u>	<u>366,620</u>
Total cash receipts	<u>332,891</u>	<u>369,429</u>
Cash disbursements:		
Remittances to the Town and other governments	314,490	362,177
Bail refunds	<u>6,950</u>	<u>9,435</u>
Total cash disbursements	<u>321,440</u>	<u>371,612</u>
Excess (deficiency) of cash receipts over cash disbursements	11,451	(2,183)
Cash balances at beginning of year	<u>22,536</u>	<u>38,574</u>
Cash balances at end of year	<u><u>\$ 33,987</u></u>	<u><u>36,391</u></u>
Cash balances represented by:		
Amounts due to the Town and other governments	22,185	25,761
Undisposed cases	<u>11,802</u>	<u>10,630</u>
Total cash balances at December 31, 2024	<u><u>\$ 33,987</u></u>	<u><u>36,391</u></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 Justice Court (the Court) as of and for the year ended December 31, 2024. The Court's management is responsible for accounting practices of the Court.

The Town of Plattsburgh, New York (the Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the accounting practices of the Court. 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, 2024.

Findings:

We recalculated bank reconciliations for all bail and fine accounts and verified that all reconciliations agree to the bank statements properly.

Procedure No. 2:

Summarize monthly fine reports and compare to monthly bank deposits.

Findings:

We summarized the monthly fine reports and compared to the monthly bank deposits without exception.

Procedure No. 3:

Summarize monthly bail receipts registers and compare to monthly bank deposits.

Findings:

We summarized the monthly bail receipts registers and compared to the monthly bank deposits without exception.

Procedure No. 4:

Summarize monthly fine reports and compare to monthly bank withdrawals.

Findings:

We summarized the monthly fine reports and compared to the monthly bank withdrawals without exception.

Procedure No. 5:

Summarize monthly disposition of bail ledger reports and compare to monthly bank withdrawals.

Findings:

We summarized the monthly disposition of bail ledger reports and compared to the monthly bank withdrawals without exception.

Procedure No. 6

Obtain an understanding of revenue procedures and select several fines. Review that the process is operating properly.

Findings:

We obtained an understanding of the cash receipt and revenue procedures and reviewed a sample of 40 receipts of the two justices. Cash receipt procedures appear to be properly followed for each of the receipts and no exceptions were noted.

Procedure No. 7:

Prepare the statement of cash receipts and cash disbursements for the year ended December 31, 2024.

Findings:

We compiled the statement of cash receipts and cash disbursements for the year ended December 31, 2024 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 Justice Court. 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 Court 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 6, 2025