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3 Original reports to:
Justice
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cc: Town Board

Town of Cicero - Justice Center
Independent Auditor's Report
December 31, 2014

TOWN OF CICERO
AUG 28 2015
TOWN CLERK

date received

for file only

BENN & COMPANY CPAs, PLLC

INDEPENDENT AUDITOR'S REPORT

TO THE JUSTICES AND THE TOWN BOARD OF CICERO, NEW YORK

We have performed the procedures enumerated below for the year ending December 31, 2014, which was agreed to by the Town Board of Cicero, New York. These procedures solely assist in evaluating the Town of Cicero's assertion that work performed by those individuals who handle money as part of their duties are properly monitored and reviewed. The Judges are responsible for the cases and records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We completed the Annual Checklist for Review of Justice Court Records for Justices Bruffett and DeMarche (as published in NYS Justice Court Handbook). Based on the procedures performed, the findings are summarized as follows:

▪Finding(s) – The 2013 audit report was issued November 30, 2014 and as expected, implementing the 2013 recommendations in a timely manner during 2014 was impossible. The 2013 audit cited the following internal controls improvements as suggestions for implementation as part of best business practices for the Justice Center and are repeated here for 2014.

▪It was observed that both the bail and fines bank account reconciliations for both Justice DeMarche and Justice Bruffett were not signed off by the Justices. When filing the monthly report, the Justices certified that the monthly reports are true and complete. However, as part of our recommended best business practices for better internal controls, the Justices should document, thus provide evidence of having reviewed the bank statement reconciliations by initialing and dating them. It appears Justice DeMarche had implemented this internal control procedure in December of 2014.

▪The Current Defendant Bail Reports for both Justices did agree to the reconciled balances. However, it was observed that for most of 2014, the Current Defendants Bail Reports for both Justice DeMarche and Justice Bruffett were not printed out timely. Justice Bruffett reports January through May were all dated July 14, 2014, which indicates they were not fully reconciled in a timely manner. We were informed this was due to a software program problem which was subsequently resolved. Starting in June through December, the reports were prepared timely.

▪The depositing of funds was tested and deposits for both Justices are being deposited within the 72 hour rule with the exception of Sundays and holidays as per section 214.9 of the administrative rules of the New York State Unified Court System.

▪Justice Buffett's monthly filing transmission receipt certification from the State which indicates the date of the filing and the amount due should be printed out and maintained

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in the monthly folder with all the other accountability reports. Only September and November's reports were printed out in the file. However, upon request the email confirmation was able to be printed and made available. Based on the Justice's signatures and dates it appears no reports were late. It was observed when sample testing Justice DeMarche filings it was found of the six months tested, March and September were filed late and four out of the six months were found not signed off by Justice DeMarche.

▪The Justice Court Annual Check List and proper internal controls require image copies of the checks to be returned with the monthly bank statements. Justice Bruffett's bank is not returning the copies. However, Justice Demarche who is using the same bank is having them returned at no charge. Since Justice Bruffett's checks were not returned, verification of proper signatures on issuing checks could not be readily authenticated.

▪It was observed on Justice Bruffetts's bail activity report which listed all the transactions from January 1, 2014 to December 31, 2014 that the check receipt numbers were not entered entirely correctly. For example, receipt B001042 was entered as B01042 yet B001036 was entered correctly. Incorrect and/or inconsistent entry of the full receipt number could cause problems in the future when retrieving records.

▪It was observed, Justice Bruffett's handwritten bail receipts book through B001042 issued on March 28, 2014 was intact. However, the receipts thereafter were not kept together in the book. Best business practices mandate that the duplicate cash receipts be prepared and the duplicate receipts remain intact in the receipts book.

▪It was observed that there were insignificant shortages of funds due to improper credit card refunds and or other unintentional acts that were subsequently paid personally out of pocket by the Court Clerks. Although the State charges the Justices with the responsibility for their funds, the Court employees should not make up any shortages from their personal funds. The Town and or the Justice Court should have procedures in place to reimburse any insignificant shortages that may arise from unintentional errors or procedural mistakes.

▪The Clerks are currently reconciling old Court records to the monthly TSLED reports. During our fieldwork we examined the report as of December 31, 2014 which indicated the pending cases have declined since December 31, 2013 and it appears the pending cases are properly being monitored.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Town Board of Cicero and the State of New York Office of Court Administration and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedure their purposes. However, this report is a matter of public record and its distribution is not limited.

Benn & Company CPAs PLLC

June 30, 2015

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