

Resolution No. 67

TOWN OF MINERVA

February 7, 2013
Regular Board Meeting

Resolution to Accept the Audit of the Town Justice's 2012 Books

The following resolution was offered by Steve McNally who moved its adoption:

Whereas the Town of Minerva has an obligation to review the financial records of the Town Justice to ensure that adequate internal controls are in place and that the records accurately reflect the transactions and processes needed to support an effective local court; and

Whereas the Town Board's Audit Committee (consisting of Councilman LaBar and Councilman Klippel) met with Town Justices Arthur Liberty and Dan Palmer to review court records for the 2012 fiscal year; and

Whereas the Audit Committee reviewed court records maintained by each justice for 2012 using the Annual Checklist provided by the State Comptroller and found all funds accounted for and managed in a responsible and timely manner and has provided copies of the Annual Checklist to the Town Board for its review;

Now be it resolved that the Town Board of the Town of Minerva accepts the Committee's audit of the 2012 court records of Justice Arthur Liberty and Justice Daniel Palmer.

This resolution was duly seconded by David LaBar. A roll call vote was taken with the following results:

AYES: x Dubay
 x Klippel
 x LaBar
 x McNally
 x Montgomery Corey

NOES: _____ Dubay
_____ Klippel
_____ LaBar
_____ McNally
_____ Montgomery Corey

As the duly elected Town Clerk of the municipality known as the Town of Minerva, I do hereby certify the following resolution was offered and duly seconded at the regular bimonthly board meeting held on February 7, 2013 with the results of said resolution noted above.

Dated: 2/11/2013

Signature: Diana Mason
Diana Mason, Town Clerk

TOWN SEAL

Council Members

David LaBar
Steve McNally
Keith Dubay
Eric Klippel

TOWN OF MINERVA

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MINERVA, New York 12851-0937
Telephone (518) 251-2869 Fax (518) 251-5136
email: minerva.supervisor@frontiernet.net <http://www.townofminerva.com>

Town Supervisor

Sue Montgomery Corey

Town Clerk

Diana Mason

Highway Superintendent

Bruce McGinn

February 8, 2013

Ms. Linda Miller, Chief Internal Auditor
NYS Office of Court Administration
98 Niver St.
Cohoes, NY 12047

Dear Ms. Miller:

Enclosed is the 2012 audit and resolution concerning the Town Board's review of Town Court for the year 2012.

Thank you,



Sue Montgomery Corey, Supervisor

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality: Miawva

Month Reviewed: 12/1/12 Through 12/31/12

Name of Justice:

Daniel Palmer

Review Performed By:

Dave Labar
Eric Kippel

Date:

1/30/13
1/30/13

Annual Checklist for Review of Justice Court Records

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections? ✓ ○
- ▶ Are duplicate receipts kept for court records? ✓ ○
- ▶ Are receipts recorded up-to-date? ✓ ○
- Last recorded receipt:*
2430 Date 12/12/12 Amount \$135-
- ▶ 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? ✓ ○
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? ✓ ○
- ▶ Are deposits recorded up-to-date? ✓ ○
- Last recorded deposit:*
Date 12/13/12 Amount \$135-
- ▶ Is the receipt book totaled and summarized at the end of each month? ✓ ○
- Last Month Totaled and Summarized* Dec 12

Cash Disbursements Book

- ▶ 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 up-to-date? ✓ ○
- Last recorded check:*
~~120~~ 120 Date 12/12/12 Amount ~~150~~ \$150⁵⁰

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? ✓ ○
- Last Bank Reconciliation for Each Bank Account:*
Date Performed Jan 3 Month Ending Dec 12

Additional Supporting Records

- ▶ Is a list of bail maintained? ✓ ○
 - ▶ Is a record of uncollected installment payments maintained? ○ ✓
- n/a n/a never taken bail*

Annual Checklist for Review of Justice Court Records

Yes No

Dockets and Case Files

- ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? ✓ ○
- ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. ✓ ○
on computer
- ▶ Do dockets for disposed cases appear to be complete? ✓ ○
- ▶ Do dockets for disposed cases agree with amounts reported? ✓ ○

Cash Book Reconciliation

- ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? ✓ ○
- ▶ Does the cash book total agree with the bank reconciliation and supporting information? ✓ ○

Last Cash Reconciliation:
 Date Performed 12/12/12 Month Ending Dec. 12

Reports to the Division of Criminal Justice Services - Diane

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

Reports to the Justice Court Fund

- ▶ Are reports made timely to the Justice Court Fund? ✓ ○
- ▶ Do reported amounts agree with docket dispositions and case files? ✓ ○
- ▶ Do reported amounts agree with cash receipt and disbursement books? ○ ○
 Last report submitted: Month Ending Dec 12 Date 1/2/13 Amount \$135
- ▶ Has the court received any notices regarding late reporting? ○ ✓
 If yes, why were the reports late and what corrective actions were taken? _____

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
 If yes, why were the cases pending and what corrective actions were taken, if any _____

○

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized?
 Last TSLED Report Available: Date _____

Note: Courts can access reports on-line from TSLED at any time.

don't get reports any more w/ new system

- ▶ How many cases are shown as pending in the last TSLED report? _____

n/a ○ ○

- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

○ ○

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? none
- What actions have been taken to dispose of these cases?

○ ○

Overall Evaluation

Very accurate, computerized!

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:

Month Reviewed: Through

Name of Justice:

Arthur Liberty

Review Performed By:

Erz Skipped
David LeSar

Date:

1/30/13
1/30/13

Annual Checklist for Review of Justice Court Records

Yes No

Cash Receipts Book

- ▶ Are pre-numbered receipt forms issued for all collections? Yes No
- ▶ Are duplicate receipts kept for court records? Yes No
- ▶ Are receipts recorded up-to-date? Yes No
Last recorded receipt:
 # 2195 Date 12/28/12 Amount 610.⁰⁰
- ▶ 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? Yes No
- ▶ Are deposits identified? Yes No
- ▶ Are duplicate deposit slips kept for court records? Yes No
- ▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)? Yes No
- ▶ Are deposits recorded up-to-date? Yes No
Last recorded deposit:
 Date 12/28/12 Amount 610.⁰⁰
- ▶ Is the receipt book totaled and summarized at the end of each month? Yes No
Last Month Totaled and Summarized December

Cash Disbursements Book

- ▶ Are pre-numbered checks used for all disbursements other than petty cash? Yes No
- ▶ Are all checks signed by the Justice? Yes No
- ▶ Are canceled checks (or check images) returned with bank statements and kept for court records? Yes No
- ▶ Are checks recorded up-to-date? Yes No
Last recorded check:
 # 1069 Date 12/14/12 Amount 300.⁰⁰

Bank Reconciliations

- ▶ Are bank accounts reconciled promptly after bank statements are received? Yes No
Last Bank Reconciliation for Each Bank Account:
 Date Performed Jan 5, 2013 Month Ending December 12

Additional Supporting Records

- ▶ Is a list of bail maintained? Yes No
- ▶ Is a record of uncollected installment payments maintained? Yes No *n/a*

Annual Checklist for Review of Justice Court Records

- | | Yes | No |
|--|----------------------------------|-----------------------|
| <u>Dockets and Case Files</u> | | |
| ▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims? | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case files are filed by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address. | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Do dockets for disposed cases appear to be complete? | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Do dockets for disposed cases agree with amounts reported? | <input type="radio"/> | <input type="radio"/> |

Cash Book Reconciliation

- | | | |
|---|----------------------------------|-----------------------|
| ▶ Is the cash book reconciled to the adjusted bank balances at the end of each month? | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Does the cash book total agree with the bank reconciliation and supporting information? | <input checked="" type="radio"/> | <input type="radio"/> |

Last Cash Reconciliation:

Date Performed Jan 13 Month Ending December 12

Reports to the Division of Criminal Justice Services

- | | | |
|---|----------------------------------|----------------------------------|
| ▶ Are reports made timely to the Division of Criminal Justice Services? | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? _____ | <input type="radio"/> | <input checked="" type="radio"/> |

Reports to the Justice Court Fund

- | | | |
|---|----------------------------------|----------------------------------|
| ▶ Are reports made timely to the Justice Court Fund? <i>(By 10th of Month)</i> | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Do reported amounts agree with docket dispositions and case files? | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Do reported amounts agree with cash receipt and disbursement books?
Last report submitted: Month Ending <u>Dec 12</u> Date <u>Jan 2, 2013</u> Amount <u>1,385.00</u> | <input checked="" type="radio"/> | <input type="radio"/> |
| ▶ Has the court received any notices regarding late reporting?
If yes, why were the reports late and what corrective actions were taken? _____ | <input type="radio"/> | <input checked="" type="radio"/> |

Annual Checklist for Review of Justice Court Records

Yes No

Reporting to the Department of Motor Vehicles - TSLED Program

- ▶ Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any _____

Note: Cases over 60 days are eligible to be Scofflawed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

- ▶ Are reports from TSLED to the court maintained and utilized? *Report not being used -*
Last TSLED Report Available: Date _____

Note: Courts can access reports on-line from TSLED at any time.

- ▶ How many cases are shown as pending in the last TSLED report? *none*

- ▶ Does the cash book total agree with the bank reconciliation and supporting information?

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? *0*
- What actions have been taken to dispose of these cases?

Overall Evaluation
