

**TOWN OF GRAND ISLAND, NEW YORK
JUSTICE COURTS AND TOWN CLERK
DEPARTMENTS**

**Independent Accountant's Report
On Applying Agreed-Upon Procedures
December 31, 2017**

Bonadio & Co., LLP
Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

June 1, 2018

To the Honorable Town Board of the
Town of Grand Island, New York:

We have performed the procedures enumerated below, which were agreed to by the Town of Grand Island, New York (the Town) and the Town's Justice Courts and Town Clerk Departments (collectively, the Departments), solely to assist you and the Departments in evaluating the Town's and the Departments' compliance with the agreed-upon procedures for the period from January 1, 2017 - December 31, 2017. The Town's and the Departments' management is responsible for the Town's and the Departments' compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the Town and the Departments. 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.

The procedures and associated findings are as follows:

Justice Court

Procedure #1

Obtain an understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Court Clerks.

Finding

Procedure performed without exception.

Procedure #2

For the year ended December 31, 2017, obtain a haphazard sample of one (1) receipt and two (2) disbursements from each Justice's bail account and a haphazard sample of six (6) receipts and one (1) disbursement from each Justice's fine account and agree to supporting documentation. Also, obtain the outstanding bail balances for each of the Justices and agree to the reconciled bank balance as of December 31, 2017.

Finding

Procedure performed without exception.

Procedure #3

Obtain the bank statements and reconciliations for each Justice for the same sample of receipts obtained above and determine that the bank reconciliations were prepared, reconciled to the monthly state justice court reports, and completed timely (within 10 days of the month's end).

Finding

Procedure performed without exception.

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(Continued)

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES
(Continued)

Town Clerk - Property Taxes Collected

Procedure #1

Obtain an understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Town Clerk.

Finding

Procedure performed without exception.

Procedure #2

For the year ended December 31, 2017, obtain a haphazard sample of ten (10) properties from the property tax assessment roll and agree them to the property tax bills and the subsequent collections to determine that the deposits were made intact and on a timely basis (by the next business day).

Finding

Procedure performed without exception.

Procedure #3

For the same sample of ten (10) property tax bills, recalculate the total amount of property taxes using the assessed value of the property and the tax rates approved by the Town Board for 2017.

Finding

Procedure performed without exception.

Procedure #4

For the year ended December 31, 2017, obtain a haphazard sample of five (5) disbursements from the property tax accounts and agree to supporting documentation.

Finding

Procedure performed without exception.

Procedure #5

For the month of August, obtain the bank statement and reconciliation and determine that the bank reconciliation was prepared and reconciled to the monthly reports.

Finding

Procedure performed without exception.

Town Clerk - All Other Fees Collected

Procedure #1

Obtain an understanding of the internal accounting controls over the procedures for handling cash and recording transactions through discussions with the Town Clerk.

Finding

Procedure performed without exception.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES
(Continued)

Town Clerk - All Other Fees Collected (Continued)

Procedure #2

For the year ended December 31, 2017, obtain a haphazard sample of ten (10) fee collections from the daily cash detail reports and agree them to supporting documentation to determine that the deposits were made intact and on a timely basis (by the next business day).

Finding

Procedure performed without exception.

Procedure #3

For the same sample of ten (10) fee collections, recalculate the fees charged based on the adopted fee schedule approved by the Town Board for 2017.

Finding

Procedure performed without exception.

Procedure #4

For the year ended December 31, 2017, obtain a haphazard sample of five (5) disbursements from the monthly town clerk reports and agree to supporting documentation.

Finding

Procedure performed without exception.

Procedure #5

For the month of April, obtain the bank statement and reconciliation and determine that the bank reconciliation was prepared and reconciled to the monthly reports.

Finding

Procedure performed without exception.

This agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the Departments' transactions. 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.

This report is intended solely for the information and use of the Town, the Town Board, the New York State Office of the State Comptroller, and the Departments and is not intended to be, and should not be, used by anyone other than those specified parties.